



# ATTS NEWSLETTER

JAN - MAR 1998

100

## EDITORS COMMENTS

As mentioned in the last newsletter, the Editor acquired what appears to be a new variety of the Utah Ingwersen box of 1 mill plastic tokens, which, as threatened, will now be discussed. The box has the border of UT-04, but line 3 ("Ingwersen...") is the left-most line, and the last line ("Denver...") is the same type size as the line above it. It has green print on a grayish brown box. See the illustration for more details, but note that it is reproduced here full size (in M&D the boxes are reproduced half size). It would appear that there could be nine different border combinations on the boxes, of which five are now known: O2 (1 mill); O3 (2, 5 mill); O4 (1, 5 mill). All of you, especially Mike Patton, who acquired a box from the same source, should examine your Utah boxes and see if you can find the missing varieties. It is entirely possible that the same (or similar) border combinations exist in other states, and for other manufacturers, so you should check those as well. I will report any results received in a future Newsletter.

Harvey L. Thamm (R-414) sent the Nebraska Petroleum Industries Committee cardboard, which is illustrated herein. It is a slightly darker shade of green than pea soup. As you can see it refers to a "sales tax of 36%." This was most likely an excise tax on gasoline rather than a general sales tax, especially as Nebraska did not have the general sales tax until 1967 and bragged about being "America's White Spot" because of that fact. The message appears fairly obvious, and apparently met at least one supporter, as "Taxoline" has been underlined in pencil. If anyone has any comments on the card send them to the editor and they will be printed in a future issue.

Thanks to everyone who sent something for inclusion in the Newsletter. I have a few short pieces by Merlin, as well as some Catalog Supplement Sheets, in reserve, so you know future issues will have at least some redeeming features. But I still need more copy, so if you do not send me something I will have to come up with it myself. You have been warned!

Regarding Merlin's comments on the Maryland Turners token and the maverick M1 in M&D, it seems to me that the pieces are probably unrelated. The Maryland piece looks like a 19th century piece and is probably part of the Turners athletic club. But M1 seems to be clearly 20th century, and possibly a store or cafe. Unless it was acting like a chamber of commerce, it seems unlikely that the club would issue a tax token. I cannot think of anything that it would have to collect tax on, so that there appears to be no reason to issue a token for its own use. The fact that Merlin says the Maryland piece is the closest match he has found to M1 (and in my opinion it is not that close), I would suggest that M1 is not related to the Turners club. Now that I have demonstrated my ignorance on the subject, it is up to the rest of you to correct me, or at least give your hypothesis.

### PLASTIC TOKENS

A while ago I had an opportunity to examine a small group of sales tax tokens, which were mostly Washington plastics. They had been kept in an old theatrical make-up remover (cold-cream) tin, which was not quite empty of its original contents. It left some of the tokens a little greasy, but there did not appear to be any other consequences. The Washington plastics were:

S-6	3	(1 appears to be genuine color, but fading from it)
S-8	8	
S-9	19	
S-10	53	(1 had reverse in unusual alignment, i.e. ↗ )
S-11	6	(different shades)

With the number of examples I was able to separate the greens by shade, although there does tend to be more shades than the relatively few that have been cataloged, as witness also the shades of S-11. The interesting piece, of course, is the S-10 with the odd alignment. As I understand it the plastics were cast in molds, so it cannot be a case of misaligned dies. Every other plastic token is aligned ↑↓ and not only in the above sample, but every other plastic token I have seen, from any state. It would seem to me that when the mold was opened all the lettering would be right-side up with the normal alignment, but there does not seem to be any reasonable explanation for the unusual alignment. The piece does not appear to have been tampered with. Any one have any ideas?

## MISSOURI: MILKTOP REVERSE

Merlin K. Malehorn L-279

In *Newsletter 86* (July - September 1994) on page 4 is a report of a Missouri milktop with a sticker on the reverse. To repeat the information in that report, it was noted in Bob Slawsky's Auction 31 and reported as a Missouri counterstamp:

Missouri 1 mill cardboard (P1) with an NRA canceled stamp pasted on the reverse

It is questionable whether this should be attributed to MO-P1 rather than MO-S1, since P1 is a pattern. Nonetheless, this is a previously unreported counterstamp and needs to be added to the catalog supplement sheets when additional information is available. Specifically, we need to determine whether it is on P1 or S1, the inscription on the NRA sticker, and the color(s) of the sticker and printing.

*With Such a Rate  
on Gasoline -  
Why Not Call It  
**TAXOLINE!***

• CALENDAR FOR 1952 •

JANUARY							APRIL						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7	1	2	3	4	5	6	7
8	9	10	11	12	13	14	8	9	10	11	12	13	14
15	16	17	18	19	20	21	15	16	17	18	19	20	21
22	23	24	25	26	27	28	22	23	24	25	26	27	28
29	30	31					29	30					

FEBRUARY							MAY						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7	1	2	3	4	5	6	7
8	9	10	11	12	13	14	8	9	10	11	12	13	14
15	16	17	18	19	20	21	15	16	17	18	19	20	21
22	23	24	25	26	27	28	22	23	24	25	26	27	28
29	30						29	30					

MARCH							JUNE						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7	1	2	3	4	5	6	7
8	9	10	11	12	13	14	8	9	10	11	12	13	14
15	16	17	18	19	20	21	15	16	17	18	19	20	21
22	23	24	25	26	27	28	22	23	24	25	26	27	28
29	30	31					29	30					

THE GASOLINE YOU BUY  
CARRIES A  
**SALES TAX OF 36%**  
LUXURIES ARE TAXED ONLY .20%

• CALENDAR FOR 1952 •

JULY							OCTOBER						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7	1	2	3	4	5	6	7
8	9	10	11	12	13	14	8	9	10	11	12	13	14
15	16	17	18	19	20	21	15	16	17	18	19	20	21
22	23	24	25	26	27	28	22	23	24	25	26	27	28
29	30	31					29	30	31				

AUGUST							NOVEMBER						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7	1	2	3	4	5	6	7
8	9	10	11	12	13	14	8	9	10	11	12	13	14
15	16	17	18	19	20	21	15	16	17	18	19	20	21
22	23	24	25	26	27	28	22	23	24	25	26	27	28
29	30	31					29	30					

SEPTEMBER							DECEMBER						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7	1	2	3	4	5	6	7
8	9	10	11	12	13	14	8	9	10	11	12	13	14
15	16	17	18	19	20	21	15	16	17	18	19	20	21
22	23	24	25	26	27	28	22	23	24	25	26	27	28
29	30						29	30	31				

Nebraska Petroleum Industries Committee  
1320 J Street • Lincoln

UTAH TAX TOKENS

**500-1-MILL**

INGWERSEN MFG. CO., INC.

MODERN PLASTIC MOLDERS

DENVER, COLORADO

Now that I've thought about it some more, I sort of wish I had. As more of you are reporting new finds, I see more specimens that I don't think could be patterns but at best are curiosities. To me, a pattern is something that the state government caused, or a contractor proposed, as a possible size, shape, design, material, etc. for a prospective token, or used as a salesman's example token even though not an exactly similar design to a sales tax token. A curiosity, on the other hand, is something someone may have created during some idle moments, or that happened accidentally during the manufacturing process, or was the result of environmental or other effects during the years they have been around.

For example, I think that the Washington red-painted fiber listed as a Maverick on page 346 of the catalog is probably a curiosity, but it's called a maverick because Fouts had received it from the State Tax Commission. On the other hand, the Washington plastic patterns in different colors listed on page 338, probably are truly patterns, in my opinion. That's because it's hard for me to think some idle person with nothing else to do would go to all the trouble of making molds and then making one or two of the different colors. The same thing applies to the Missouri metal patterns - in my opinion, they were likely prepared as proposals by contractors bidding for the state's business, or by the winning contractor as possibilities from which the state could make its choice.

Of course, when it comes to the Missouri, Utah, and Washington "common" plastics, it's a different story. We know that there are other shades in between and at either end - what's in the catalog is just a range of examples, not the total of every possible shade of color. But these are legitimate tokens, not patterns or curiosities, as far as we know. So the shades not in the catalog are just "data points" rather than patterns or curiosities. Since the range could include a lot of shades not in the catalog, we just number the catalog entries as examples or "data points" rather than trying to list every shade that shows up.

The bottom line, as always, is "If you have something that appears to be one-of-a-kind, it's probably not a pattern as the first choice. It's more likely to be something else."

## Maryland

One of our several Mavericks is the 16 mm. brass Turner's / (large) T // SALES / 1/3c / TAX, page 363 of the catalog. Once in a while, when I am going through some state catalog of tokens for some other project, I find a Turner's Turnverein token listed; there may be other data in the inscription as well. The other day I found this in David Schenkman's *Maryland Merchant Tokens*. It's not a sales tax token or maverick, of course, but it bears more of a resemblance to our maverick than any others I have seen so far. The illustration is also taken from Schenkman's catalog. 19 mm., aluminum, AMERICAN / TURNERS / BALTO., INC // 5:



## California

I ran into this cousin when I was browsing through my 1976 copy of Kappen's *California Tokens*. Sorry, no picture. Interesting that it's a metal token - my experience has been that admission "tickets" are mostly light cardboard, at least now-a-days.

ZOOLOGICAL SOCIETY / (3½ mm. hole cut from ctr.) / BALBOA / PARK / SAN DIEGO CALIF.

GOOD FOR ONE / FREE / TAX PAID / ADMISSION  
brass, round, 27 mm.

## Osborne

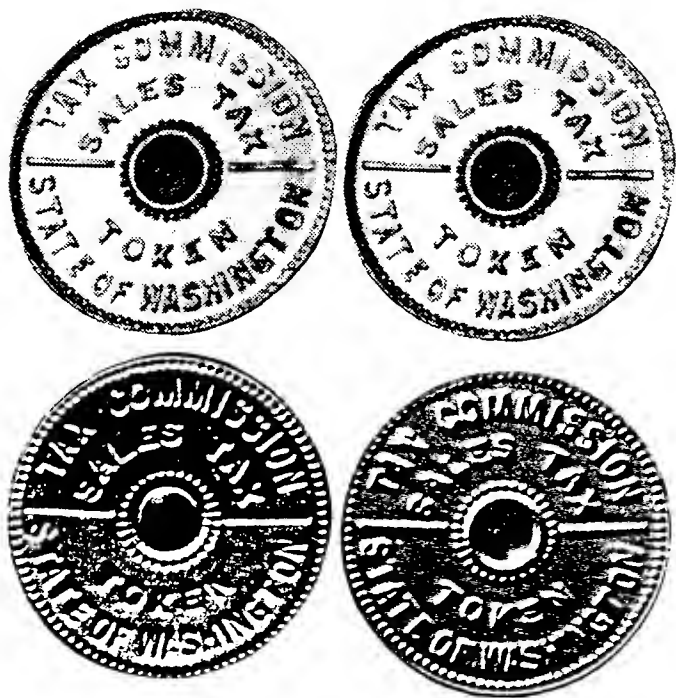
Mike Florer wrote recently that he's come into possession of "an Osborne Register Co. advertising token dating from the Great Depression. On the obverse is a bust of FDR and the legend 'ONWARD AMERICA / A NEW DEAL / FRANKLIN D. ROOSEVELT.' The reverse features the NRA eagle logo and 'MEMBER / NRA / WE DO OUR PART / THE OSBORNE REGISTER CO., CIN., O.' It's made of reddish brown fiber and 26 mm. in diameter. I've also seen listings of identical tokens in red, green, and grey fiber. So Osborne was making fiber tokens well before they produced the fiber sales tax (and ration) tokens."

# NEW FINDS, PERSONAL NOTES and Other Stuff!

Merlin K. Malehorn L-279

## Washington

Tom Holifield has sent me another WA-S12 with a matte or dull surface. (S12 uncirculated has a shiny aluminum surface.) Tom had previously reported one, and I have one in my collection. I don't know just what they are, but rather doubt that they are a product of the state. I feel it is more likely that some of these tokens were probably "mistreated" at some point or another in their life, although if I'm wrong it wouldn't be the first time. At best I'd consider them a curiosity, and at the moment I don't want to do even that. In any event, I've put a couple pictures in, although you may not be able to tell very much difference. The top two pictures are S12 with the lustrous surface. The bottom two are the S12 with the dull surface; the pictures are darker than the real thing.



## 100 Issues and Counting

Well, after all these years we've finally reached the century mark. We've averaged not quite four issues of the *Newsletter* per year, and that includes the 3½ years during which there were no

issues. We've averaged 13 pages per issue, due mostly to some monstrous issues in the late 80s and early 90s. We've seen two comprehensive catalogs, one in 1977 and another in 1993. We've created a publication on the Herrin dies; a booklet on tax tokens that aren't sales tax tokens; a booklet for beginners; a booklet of newspaper clippings, mostly from the 30s; a bunch of Catalog Supplement Sheets, with more to come; a booklet on Canadian sales tax receipts; a booklet on the Ohio R5 scratch marks; booklets of reprints from several numismatic journals; a booklet of reprints from historic catalogs and lists; a reprint of *Tax Token Tally*; and goodness knows what else.

Unfortunately, our membership hasn't done too well. We've run anywhere from about 100 members to about 140. At the moment we are low; maybe interest will pick up.

We've not recently had a coin or token dealer who regularly lists sales tax tokens (stt) so that there is some focal point for selling, buying, and trading. Of course, Jerry Schimmel is particularly knowledgeable about stt and will list those brought to him for that purpose, but these happen to be a very small bit of his mail bid sales, mostly because there isn't much activity of this nature. Tom Holifield has been gradually trying to build up his capabilities in this area, and will send you his latest price list for an SASE. He also commented recently that a couple long-time token dealers have been offering to buy up stt. So maybe we'll get a little more activity going. Get in touch with Tom - we need to have a central point for our sales, purchases, trades, etc.

## "Patterns" and "Curiosities"

I've commented on this before and probably will do so again. In the catalog, I classified as a "Pattern" or "Maverick" some tokens that probably are just "Curiosities." I didn't have any real strong reason for doing so, other than I didn't want to make still another category of letters. L, S, P, R, O, and M are enough, although I suppose I could have put them under O for Other rather than under P or M. In any event, I didn't.

# The Douglas G. Borden Collection

by Michael R. Florer  
ATTS R-409

Two years ago, in February 1996, I made the single largest purchase in my 13 years of collecting sales tax tokens. I responded to a classified ad in the TAMS Journal which resulted in my purchasing the collection of Douglas G. Borden of Melbourne, Florida. This article provides a brief look at the formation of his collection and its subsequent integration into mine.

From his letters to me I can paraphrase a story of the formation of Doug Borden's collection. His father gave a talk at the University of Oklahoma in 1935 and brought home to Doug his first sales tax tokens--from Oklahoma, Kansas, and Missouri. Later in life, Doug actively built a collection over a 20 year period. He liked sales tax tokens "because they really served as money during the depths of the depression and even 1 mill was worth considering." In 1978 he purchased a group of Illinois provisional tokens from Steve Tanenbaum. By 1996 Doug decided to part with his collection so he could concentrate on another interest--transportation tokens of the United States, Canada, Great Britain, and France.

I purchased Doug's collection for \$250. The collection comprised 193 sales tax tokens including 40 Illinois provisional issues. Half of those from Illinois were ones I lacked in my personal collection and were the persuading factor in making this purchase.

I recently found time to integrate Doug's collection into mine. I was more than pleased to add 113 different tokens to my collection, 90 being new types, varieties, or curiosities and the other 23 being upgrades of tokens I already owned. The remaining 80 were duplicates.

The gems of my purchase are six tokens with a rarity factor of R-5:

IL-L53	La Moille cardboard
IL-L65	Monmouth aluminum
IL-L89	Rossville aluminum
KY-L3	Louisville, Artic Ice Co., tax on 5c purchase
MS-S2b(3)	1 mill aluminum, large hole with mixed corners
MS-S2c(3)	1 mill aluminum, large hole with pointed corners

and three of R-7:

IL-L82	Princeton cardboard
IL-L102	Virginia brass
OK-S13	1 mill opaque tan fiber

The curiosities included errors and an altered piece. A number of tokens have die breaks; a couple are substantial. A token from Utah (UT-S1) has what I first thought to be a brockage on the reverse. Now, I think it's the result of pieces having broken off the edge of the die before the planchet was struck. Even more unusual is an Alabama fiber token (AL-S7B) apparently hand-colored blue by someone, for what purpose I don't know.

Doug Borden hoped that I would have as much fun with his collection of sales tax tokens as he did. I have already! I enjoyed identifying them and integrating them into my collection. I'm definitely satisfied with my purchase.

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## CARL COCHRANE R238

I grew up in central Oklahoma. When I was growing up Oklahoma had a 2% sales tax. I got old enough to start handling money in the late 1930's and early 1940's. I have always liked to work with numbers so understanding the sales tax tokens was no problem. For each 5¢ purchase I needed a 1 mil token; for a 25¢ purchase, a 5 mil token. I paid as much attention to my sales tax tokens as I did to my nickels, dimes, or quarters. They were money just like other coins.

I remember one day, I probably was about 9 years old, when I was in one of the local 5 & 10¢ stores and bought something for 20¢. That was a major purchase for a 9 year old in 1940! I had the correct coins for the 20¢ but I only had a 5 mil tax token. Even at that age I realized that 1 mil was not much and that to wait on my change of 1 mil was rather silly. So when I handed the clerk my 20¢ and 5 mils I told her to "Keep the change." I have often wondered what that clerk thought about getting a 1 mil tip.

I had saved some of the sales tax tokens over the years and when in the late 1970's when I heard about American Tax Token Society I joined. To me these are a piece of our nations monetary history. The more I read about them the more fascinating they become. The different ways various states handled them, the shapes used, the metals and other material used; all of this is a part of our history that needs to be preserved.

I have made up an exhibit of my sales tax tokens and have exhibited it several times in the North Carolina, South Carolina, Georgia area. Some day I want to be able to take it and exhibit it in a state that used sales tax tokens. Exhibiting these tokens gives me a chance to tell others about sales tax tokens.

Don Allen sends word that he is teaching in the Eastern Canadian Arctic and having a wonderful time.

# FINANCIAL REPORT

NOVEMBER 30, 1997 - FEBRUARY 28, 1998

Balance 11/30/97	\$ 356.71	Income (1/1-31)	\$ 23.00
Expenses (12/1-31)	0.64	Dues, Donation	
Postage		Balance 2/1/98	2.43
Income (12/1-30)	16.00	Expenses (2/1-28)	1.10
Balance 1/1/98	372.07	Postage, Supplies	
Expenses (1/1-31)		Income (2/1-28)	
Newsletter, color		Dues & Donations	462.00
prints	379.93*	Trans. from Pres.	300.00
Postage, supplies	12.71	Balance 2/28/98	763.33

The balance for February covers the cost of the last newsletter and printing the color plates that were with that newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. As you can notice the balance got very low at the end of January. This was caused by the cost of the color plates. \$300 was taken out of the funds that the president has and transferred to the treasurer's account. This makes our operating account with a good balance.

DONATIONS: The donations for this year are \$109. Thanks to John Barnes; Pascall Brock; Terry Capps; Keith Cope; Tom Esker; Clarence Glenn; Kenneth Hallenbeck; Hermann Ivester; Charles Luce; Merlin Malehorn; Jeffery McFarland; George Nall; Leonard Otterson; Brian Smith; Harvey Thamm; Edward Tupper; and Prentis Wright for their donations. If I have missed anyone, please forgive me. Missing you was an oversight and not intended. All the donations are appreciated very much.

\*The cost was actually \$6 higher, but the Editor sold \$6 worth of publications and offset the cost. As the money did not go through the Treasurer's hands he has asked that it not be merged into his report.

## ORGANIZATIONAL REPORT

NOVEMBER 30, 1997 - FEBRUARY 28, 1998

NEW MEMBERS: James Ramsey DROPS: None.

REINSTATEMENTS: None.

MEMBERSHIP (February 28): 108

### ATTS OFFICERS

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# MISSOURI: WRIGHT/MACK -

## A Second Loose End

Merlin K. Malehorn L-279

On page 10 of *Newsletter 85* (April - June 1994), there is a picture of three individuals from the sales tax auditor's office of Missouri receiving their first plastic sales tax tokens. The picture is reprinted on the following page. Richard Johnson commented some time ago that if you look closely at the box held by the individual on the left, you can see that it is an Ingwersen box. (Look at box O3 on page 158 of the catalog. The third line of print is Ingwersen Manufacturing Co., Inc. Note that this line of print extends to the ends of the second line, 500-1-MILL. Now look at box O6; the third line of print is not that long. If you look closely at the box in the picture, the third line extends to the ends of the second line, so it's an Ingwersen box.)

However, look at the picture of the plastic token that is enlarged and inset at the right top of the picture. The legend says its a closeup of the new token. But this is obviously a die 4 token - note how thick the two center rings are. All the die 4 tokens were supposedly manufactured by Wright/Mack (see page 152 in the catalog.) Richard asks "What's the story? Did Wright/Mack use Ingwersen boxes as well as their own? Did Ingwersen make some die 4 tokens?"

The answer is "We don't know!" Another loose end!

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### Check Your Mailing Label!

If there is an "x" on your mailing label that means that you are "paid up" for 1998. If there is not an "x" AND there is a **red mark** on your mailing label, then you are not paid up for 1998. (This is as of 28 Feb., 1998.) You will need to send Carl Cochran your dues in order to receive the next copy of the newsletter. His address is 12 Pheasant Dr., Asheville, NC 28803

## ADVERTISEMENTS

**WANTED:** Your Classified ad. Each member is entitled to a free ad.

**STILL AVAILABLE:** United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malchorn and T. Davenport, \$39.95 + \$3.50 S&H from Turtle Hill Book Co., PO Box 265, Bryantown, MD 20617. Non ATTS members, \$49.95 + S&H.

**FOR SALE:** Uncirculated IL-L37 Effingham 1/4 cent tax tokens. \$2.00 with SASE. Frank Sutera, 5 Spencer Path, St. Peters, MO 63376-2559.

**COLLECTOR NEEDS:** IL metal provisionals - Mercer Co. (L61A) Moline (L62A, L63Ac, L63Bb, L63Bc) and Rock Island (L88Ab, L88Ba, L88Bb, L88Db). Indicate grade and asking price. Don Thannon, 309 Kenyon Drive, Springfield, IL 62704.

**WANT** to buy or trade tax tokens, would like to swap lists of extras. Terry Capps, 535 North Michigan Ave. #1203, Chicago, IL 60611. Send me your list or just your address and I'll send my list of extras. Also transportation tokens.



**NEW PLASTIC SALES TOKENS ARRIVE** and weighing test reveals they will relieve shoppers who found the old zinc type heavy to carry in numbers. William H. Burke, chief of the sales tax auditor's office here, looks on, at right, as office assistants Robert H. Quain and Miss Jeanette Kosakowski find there are 656 new mills in a pound compared to 171 of the old. Inset -how's a closeup of the new token.



# ATTS NEWSLETTER

APR - JUN 1998

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## EDITORS COMMENTS

A new variety of the Utah Ingwersen box of 1 mill plastic tokens was discussed in the last newsletter. Mike Patton had a second example of the variety, so it is not unique. Mike says that because I bugged him about the box in the last two issues of the Newsletter, I have to stop now that he has told me everything he knows about it. Fair enough. But he also said he had something else that I should include in the Newsletter, but he has not sent it. So I get to bug him about that. Consider yourself bugged Mike!

Harvey L. Thamm (R-414) sent the Nebraska Petroleum Industries Committee cardboard, which was illustrated in the last issue of the Newsletter. It is a 1952 calendar and referred to a "sales tax of 36%" on gasoline. Harvey has generously donated it to ATTS. So whoever submits the highest bid received by me on or before August 31, 1998 will win it (minimum bid \$3, this is not an expression of value, but rather a number which, after postage, etc., leaves something for ATTS.) Earliest postmark decided ties. Please bid generously, the proceeds go to ATTS. You will not be charged additional postage unless you have special instructions, so bear that in mind when you bid.

Fred Robinson (R-273) has recently moved and generously donated a book to the ATTS library (Herbert R. Simonds' Source Book of the New Plastics [1959]). He has expressed the hope it might help me with future articles on plastic tokens. I have skimmed parts of it, it confused me, but maybe after a few readings I may understand enough that it will be of use to me. I have mastered the on/off switch (amazing how much better my computer works when the switch is "on.") Anyway, the ATTS library now has one book, and it hasn't even been colored in yet! (its an old joke, but I couldn't resist. I know, I should try harder.) Seriously, thanks for the book Fred and for thinking of ATTS.

Thanks to both Harvey and Fred for their non-cash contributions to ATTS. And thanks to everyone who sent something for inclusion in the Newsletter. I have some items, including catalog sheets, from Merlin, but can always use more copy. Send your ads in too, as we should have the largest concentration of STT collectors, your ad should get the best response. Thanks for your patience. If I ever figure out what I am doing, I will be dangerous.

There have been some inquiries regarding publications ATTS has for sale. It is ATTS's policy to sell such items at its cost. The following items include postage. Make the check payable to me (and send it to me, not Carl, that will be the quickest way):

Back issues of the Newsletter, complete set, unbound (you can put them in 3-ring binders)	\$100.00
Catalog supplement sheets (except color), all pre-1998 issues	6.00
(individual issues of the above two items can be ordered, please contact me with the specific items you are interested in for a price quotation)	
Catalog supplement sheets, 3 color sheets of red, green, and grey MO, UT, and WA plastic tokens, plus 2 pages of text	6.00
Collecting Sales Tax Tokens: An Introduction (by Merlin K. Malehorn and Tim Davenport).	4.00
U.S. State-Issued Sales Tax Tokens (by Jerry F. Schimmel) (only one copy left, though you can order from Jerry, see his address on the roster, but I think he raised the price)	5.00
(These two booklets are for beginners and those who do not want information in great depth. They make wonderful Christmas presents at coin club meetings and for young relatives. I sold some to some non-exonumist- matic dealers and bought some for gifts.)	
Reprints:	
Historic Catalogs and Lists. Over 250 pages from 15 dealers (comb bound)	25.00
The Numismatic Scrapbook Magazine	8.00
The Numismatist	5.00
TAMS Journal	4.00

# ISRAEL SALES TAX STICKERS

Merlin K. Malehorn L-279

Several years ago Mike Florer called my attention to some stamps from Cyprus, Israel, and Germany, that appeared to be sales tax stamps. See *Newsletter 69*, April-June 1990, pp. 11-14, for illustrations and a little discussion. I do not want to reproduce the entire article because it is four pages long.

First of all, as I've commented before, our primary interest is in sales tax tokens, not in stamps, which we leave to philatelists or to specialists in revenue stamps and papers. The Ohio sales tax receipt issues in which we are interested are receipts. They were not revenue stamps, but rather were receipts given by the vendor to the customer, who paid the sales tax in cents, to show that the sales tax had been paid. The Canadian sales tax tickets represent the same sort of thing - they are receipts, not revenue stamps.

The Israel stamps and stickers of concern are cataloged in Wallerstein's 1980 *Specialized Catalog of Israel and the Holy Land Revenues*. (If there is a later issue than 1980, I don't have it.) He introduces the section on "Sales Tax (Mas Kniyan)":

*"During the 1950s and 1960s, Israel issued different types of Sales Tax labels. They contained the words 'Mas Kniyah' (sic) and some labels contained a value, denomination and control number. They were also called purchase tax stamps. These labels were attached to various household items such as furniture, cooking utensils, etc. They were also attached to various articles of clothing. In many cases, these labels were made of cotton and were sewn into the garment. In other cases, various labels were plasticized with an adhesive on one side. This type of label was also attached to articles of furniture and leather goods."*

He then provides one or two illustrations of a couple series of paper labels, a series of thin cardboard labels, and a series made of oval-shaped plastic. Since we deal with plastic sales tax tokens, I was curious as to the nature of the plastic series, although obviously (to me, anyhow), they fall outside our interest as collectors of sales tax tokens. They are indeed stickers - you peel them off a backing much like the stamps we

now can buy at the post office. Here is the listing from Wallerstein, without his illustrations and without his estimated price in U.S. dollars (1980 or earlier):

## Sales Tax (Mas Kniyah)

(pruta value, made of plastic, oval in shape)

Catalog	Value	No/Abbrev	Control/Description
KO 1	15 pr	Nr	Green
KO 2	20 pr	Nr	Green
KO 3	25 pr	Nb	Green
KO 4	30 pr	Nb	Green
KO 5	65 pr	Nr	Olive
KO 6	75 pr	Nr	Olive
KO 7	95 pr	Nr	Lilac
KO 8	100 pr	Nr	Green
KO 9	200 pr	Nr	Green
KO 10	250 pr	--	Yellow
KO 11	700 pr	Nb	Green
KO 12	1750 pr	--	Light Blue
KO 13	2000 pr	Nb	Green
KO 14	2500 pr	Nb	Olive
KO 14A	2500 pr	Nb	Blue
KO 15	4000 pr	--	Blue

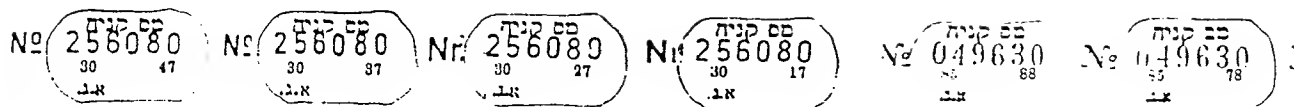
## Agorot Value (1960- ) (made of plastic, oval in shape)

KG 1	1 ag	--	Orange
KG 1A	1 ag	Nr	Red
KG 2	2 ag	Nb	Orange Brown
KG 3	3 ag	--	Orange
KG 4	60 ag	--	Lilac
KG 5	75 ag	--	Orange Brown

After considerable effort I was able to make a contact with a collector of revenue stamps in Israel, and was able to purchase some of these plastic stickers, although they were not cheap. The ones I obtained are not listed in Wallerstein, so I have no idea what the total number of stickers may be. Perhaps a later edition of Wallerstein's catalog will list more of them.

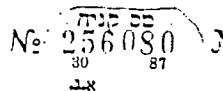
On the next page are illustrations, with comment, of the stickers I was able to obtain. They are really quite attractive - the colors are much brighter than our U.S. and state revenue stamps, due no doubt to their being plastic or plasticized surface rather than plain paper.

All print on the stickers is black.

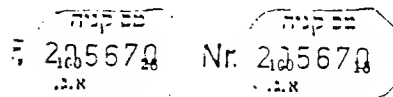


30 Prouta, light blue (not KO 4)  
note the style of the N<sub>Q</sub>, N<sub>r</sub>., N<sub>i</sub> controls

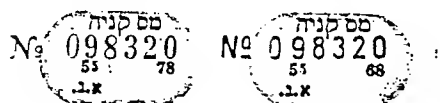
85 Agourah, light purple



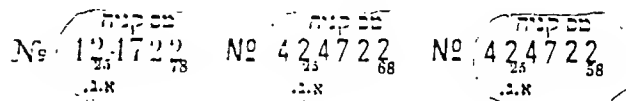
30 Prouta light blue (not KO 4)  
note the different style N<sub>Q</sub> control



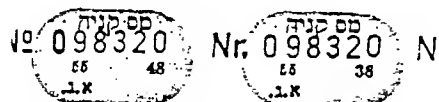
100 Agourah, white



55 Prouta, light purple, note the two styles of N<sub>Q</sub>



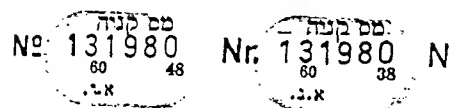
25 Agourah, light blue, note styles of N controls



55 Prouta, light purple  
note the styles of N<sub>Q</sub> and N<sub>r</sub>.



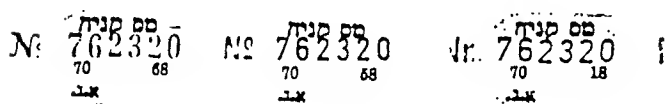
200 Agourah, medium purple



60 Prouta, light purple, note the style of N<sub>r</sub>.



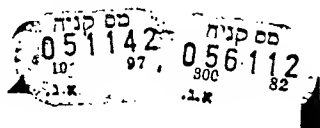
missing numeral, light purple



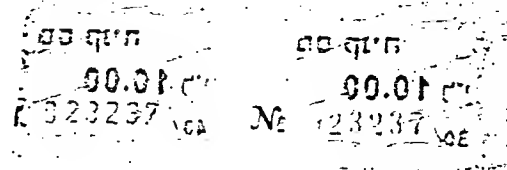
70 Prouta, light purple  
note the different styles of N<sub>Q</sub>, and N<sub>r</sub>.



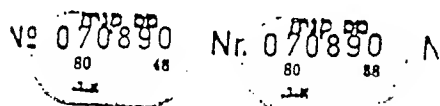
no value, light green, purpose unknown; very rare if not unique: Hebrew at left is letter IB, which equates to 12



(cut from an album) 10 Agourah light orange  
300 Agourah light yellow, reported as "unknown"



10 Lira, light yellow, "unknown/unlisted," sticky on front and back, so only reverse shows and it is barely visible if at all



80 Agourah, note styles of the N controls

~~The individual with whom I established contact~~ was able to communicate in English, but not very well. As a result, I was unable to get most of my questions answered. Here are the comments I gleaned from the several letters exchanged; I've done a little editing but left them "as is" for the most part:

"These KP-1 stamps are instead of today's Value Added Tax. (Note that KP-1 is not a Wallerstein category.)

"They were imposed on all goods, and you can find them today on all albums, books of the 1960s, chairs, furniture, etc., etc.

"For example, . . . . No. 051142 for 15 Ag. and the 056112 for 300 Ag., detached from one stamp album. These two stamps are unlisted and rare.

"You enquired about the 30 Agourah. No. and Nr. and Ni, plus italic No. with bold numerals on that very stamp . . . these are printed to deter counterfeits, likewise . . . of the 4 copies of same numerals, there are on their right bottom, they are their locations on the sheet of 100 stamps.

"The bold numerals, stamp, is repeated, maybe purposely.

"Thus we have No. the Nr. or the Italic No. and numerals, of the position of each, to deter falsifications.

". . . One of the rarest I ever noticed and is unknown, with the numerals 100250 . . . It is without a fee . . . Never known to exist thus . . . in these

~~stamps. . . but we have a Hebrew letters, 'YB' or better I.B. which is considered as per our calculations,~~ the digits 12, the I = 1 and the B = 2 or 12 . . . The i is the 10th letter in our alphabet and the B is the 2nd letter in our alphabet, thus we have 12.

"But to what amount it stands (*for*) it is a puzzle, either 12 Agourah or 12 Liras . . . and how they were used.

"The stamps of 10 Liras, which is unlisted . . . is a sales tax stamp . . . the plastic stamp is on reverse of cover and must be affixed by pressure.

"I have found 2 other new values, the 25 AG and the 200 AG, the 3rd copy of the 200 AG is missing the 0 in the 200 - which is a gem in the set."

I have no information about dollar-equivalents of the values on the stickers. I have no information about printers, quantity printed, how distributed (e.g., did the vendor buy the stickers from the state in blocks before or at the time he put the taxable product on sale?), exact dates beginning and end of usage, the law specifying usage, tax rates, etc., etc.

If I had more time, energy, and spare money, I'd like to get the stickers that are listed in Wallerstein, not just to (maybe) complete the set, but also because I think they would be equally attractive.

If any one of you is interested in a color copy of the previous page, I can get it made and mailed in exchange for \$2.00.

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Larry Freeman (F-10) sent Carl the following note:

"It is with my deepest regrets that I submit my resignation to the ATTS. There comes a time in a man's life that he must put things in order.

"None of our children have shown any interest in my collections so I am disposing of all nine (9) of my token collections and then my coins.

"I have had a lot of fun building these sets. The greatest was my transportation set of over 15,000 gathered over 50 odd years. I guess what I'll miss will be the people, some of my best friends are collectors, that I met through the hobby.

"Perhaps the editor could put a note in the news letter that I bid all good bye."

All the best, Larry, from ATTS.

ATTS has been informed that William J. Macomber (R-177) has died. We were informed by a document postmarked May 14, 1998, but have no other details. Our condolences to his survivors.

## UPCOMING SHOWS

The National Token Collectors Association (NATCA) is holding its National Token & Medal Show on Saturday and Sunday, September 5 and 6, 1998 at the Gateway Convention Center, Collinsville, Ill. (just across the river from St. Louis, MO). The Bourse (upto 99 tables) is open to the public from 9 AM - 5 PM both days, with an auction of about 400 lots of exnumia set for 5:30 on Saturday. A special rate of \$79.95 is available at the adjacent Holiday Inn (call [800] 551-5133 at least 30 days prior to show). Information supplied by NATCA, for further details send a SASE to Larry Oller, NATCA Show Chairman, PO Box 617, Andover, KS 67002, (316) 733-4306. For a sample copy of "Talkin' Tokens" send \$2 to Duane H. Feisel, PO Box 212, Shingletown, CA 96088.

## ADVERTISEMENTS

WANTED: Your Classified ad. Each member is entitled to a free ad.

FOR SALE: NEBRASKA MAVERICK TRADE TOKENS, ATTRIBUTED, 1st Ed., 1998 booklet, 3,712 listings, 158 pages, in 3 sections, includes 500 directory listings of saloons & billiards, 1911-12. \$20 postpaid, George Hosek, 7411 Idledale, Omaha, NE 68112-2805, 402-455-1905.

WANT to buy Nebraska "White-Spot" anti-tax tokens and related material. Wayne Hohndorf, PO Box 4511, Omaha, NE 68104

STILL AVAILABLE: United States Sales Tax Tokens and Stamps: A History and Catalog, M.K.Malehorn and T.Davenport, \$39.95 + \$3.50 S&H from Turtle Hill Book Co., PO Box 265, Bryantown, MD 20617. Non ATTS members, \$49.95 + S&H.

State Revenue Society, Auction #10 (closed 3/20/98) Prices Realized:

Lot	Item	Estimate	Winning Bid
235	OH 1941 sales tax C35 pair imperf between w/stubs and serial numbers 9ct., mint, never hinged, VF	\$3.00	none
236	same, C36, 12 ct.	3.00	\$2.00
237	same, but no serial number	4.00	none
238	same, C40, \$1.50	5.00	none
239	same, C41, \$3	5.00	none
241	OH 1954 Sales Tax M13g, 1ct. w/stub Mint, never hinged, VF	1.50	\$1.00
242	same, M15, 3ct., AVG	1.00	1.00



# WASHINGTON: BARTELL - Another Loose End

Merlin K. Malehorn L-279

Over the course of my years as a member of ATTS and the Editor of the *Newsletter*, as well as doing a lot of "research" related to the 1993 catalog, I became acquainted with all sorts of "mysteries" having to do with sales tax tokens. Perhaps the most well-known of these mysteries is the Herrin square token, about which I wrote an entire booklet in 1993. It included a considerable amount of information about the token, but didn't solve the mystery.

There are other mysteries. In his first *Check-List of Sales Tax Tokens*, which appeared in *The Numismatic Scrapbook Magazine* in 1944, Emil Di Bella included a list of the Provisional Issues of Washington. In that list were "Seattle Merchants." He listed ten of the eleven Far West types. (He listed only one Eba's Mutual.)

However, he listed two other "Far West types." One of these was Augustine and Kyer. The other was Bartell Drugs.

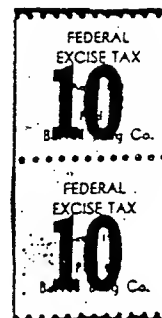
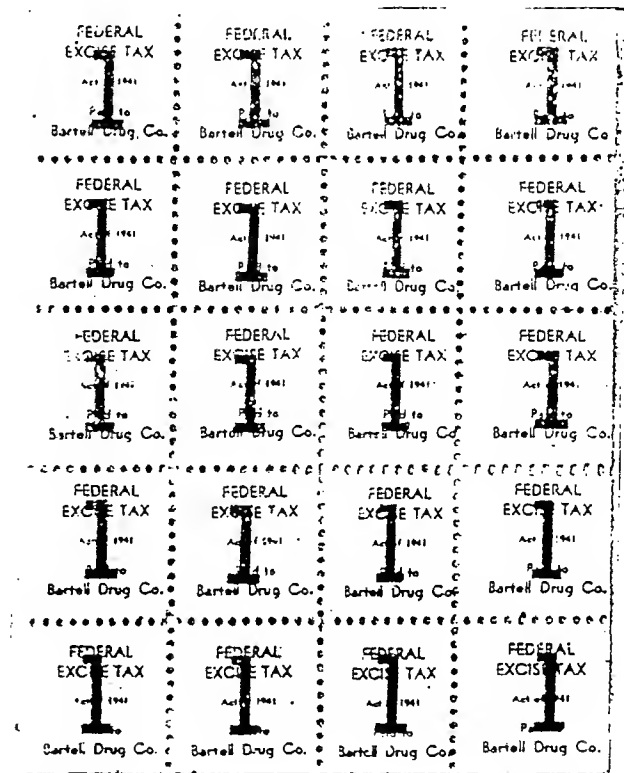
In October 1992, Les Albright (Seattle, WA) sent me some xeroxes of a couple Bartell Drug Co. issues. I have had them in the files since then, hoping maybe to find time for more "research." Perhaps someone will be inspired to explore further. Here are the pictures. The 1 value stamps are black print on tan cardboard. The 10 value is red.

Note that the tax covered by the tokens is a "federal excise tax" rather than a state general sales tax. According to my dictionary, an excise tax is a tax on a specific commodity. Note that the date is 1941, which was the same year that, in Spokane, there was a shortage of tokens which resulted in an Emergency Token One-Fifth Cent 3% Sales Tax Token cardboard issuance by the Spokane Retail Trade Bureau.

Was there any relationship between these Bartell federal excise tax pieces and the emergency sales tax tokens? I doubt it strongly, other than the possibility that Di Bella picked it up as a name, perhaps in 1941 when the excise tax stamps/stickers/cardboards were apparently issued. Personally, I'm sort of curious about what the tax was on, and how these pieces were actually used. And I

suppose that some customers and Bartell's could have used them as though they were sales tax tokens.

In *Chits*, Pfefferkorn and Schimmel comment on both Augustine and Kyer, and Bartell Drugs, that these tokens were reported by Di Bella but have not been verified and the description is questionable. I think the Bartell's possibility for a sales tax token is dead. Does anyone know anything about Augustine and Kyer?



# MEMBERS - 1998

(05/31/98)

- Albert L. Albright, R-188 (1973)  
300 NE 91st Street  
Seattle, WA 98115-2715
- Louis S. Allano, L-218 (1976)  
303 South Kennedy Road  
Sterling, VA 22170
- Harold Don Allen, F-30-L-30 (1971)  
6150 Avenue Blenville  
Brossard, Ontario J4Z 1W8 CANADA
- Willbur C. Armstrong, R-274 (1983)  
300 Old Fort Street  
Tullahoma, TN 37388
- John M. Barnes, R-94 (1971)  
P.O. Box 5152  
Sherman Oaks, CA 91493-5152
- Donald R. Barsi, R-382 (1986)  
P.O. Box 7989  
Fremont, CA 94537-7989
- Mike Baskin, L-284 (1983)  
P.O. Box 24  
El Paso, TX 79940
- David C. Benison, R-370 (1985)  
#30177, 2905 N. Montana Ave.  
Helena, MT 59601-0562
- Frank Binder, R-506 (1996)  
1143 12th Street  
Laurel, MD 20707-3612
- Richard A. Blaylock, R-286 (1983)  
437 East 3250 North  
North Ogden, UT 84414-1617
- Leo Bledsoe, R-57 (1971)  
417 SW Stratford Road  
Lee's Summit, MO 64081-2732
- J. Roger Bolz, R-516 (1998)  
6120 Kearney Ave.  
Lincoln, NE 68507-1239
- Pascal S. Brock, R-466 (1993)  
169 Wilwood Lane  
Lugoff, SC 29078-9252
- Bruce G. Bryant, R-450 (1992)  
70 MacCulloch Avenue  
Morristown, NJ 07960-5232
- Terry L. Capps, R-453 (1992)  
#1203, 535 North Michigan Ave.  
Chicago, IL 60611
- N. F. Carlson, R-454 (1992)  
2600 SE Ocean Blvd, Apt J1-11  
Stuart, FL 34996-3474
- Carl L. Cochran, R-238 (1977)  
12 Pleasant Drive  
Asheville, NC 28803-3320
- Kerith Cope, R-275 (1983)  
8365 Costello  
Palo Alto, CA 91402-3722
- Tim Davenport, R-232-L-9 (1977)  
5010 NW Shasta  
Corvallis, OR 97330
- David G. Doernberg, R-469 (1993)  
2504 Mason Street  
Silver Spring, MD 20902-5506
- Marc J. Duwall, L-426 (1989)  
1001 4th Avenue Plaza, Suite 3200  
Seattle, WA 98154
- Roy T. Egger, R-356 (1984)  
24821 Nickelly Drive  
Damascus, MD 20872
- Joe M. Etker, L-92 (1971)  
P.O. Box 1235  
Greenwood, MS 38935-1235
- Tom Esker, R-446 (1992)  
305 Northland  
Danville, IL 61832
- David N. Ferguson, R-332 (1983)  
3405 Richmond Avenue  
Staten Island, NY 10312
- Gerald F. Fisher, L-455 (1992)  
77 7th Avenue, Apt 16E  
New York, NY 10011-6633
- Michael R. Florer, R-409 (1987)  
2636 Emmitsburg Rd., Box C-1  
Gettysburg, PA 17325
- Ocie E. Forl, R-507 (1996)  
505 Midure Avenue  
Opelika, AL 36801
- Harold Ford, R-497 (1995)  
P.O. Box 871009  
Stone Mountain, GA 30087-0026
- Ellen B. Gates, R-325 (1990)  
1128 Walkup Street  
Carbondale, IL 62901
- David D. Gladfelter, R-281 (1983)  
228 Winding Way  
Moorstown, NJ 08057-2632
- Clarence E. Glenn, R-317 (1983)  
P.O. Box 63  
York, MD 21051
- Ken L. Hallenbeck, Jr., F-51 (1971)  
711 North Nevada Avenue  
Colorado Springs, CO 80903-1007
- Richard W. Hallenman, L-193 (1973)  
708 Huntwood Lane  
Kirkwood, MO 63122
- Ralph L. Harnishfeger, R-464 (1993)  
RR #2, Box 94  
Mill Hall, PA 17751
- Jay A. Harris, R-312 (1983)  
7105 Milldon Drive  
Painesville, OH 44077
- Rich Hartzog, R-163 (1972)  
P.O. Box 4143  
Rockford, IL 61110-0643
- Billy Hard, R-468 (1993)  
1809 South Wallace  
Enid, OK 73703-8006
- Stuart Lawlinson, R-432 (1989)  
8520 SW Cecilia Terrace  
Portland, OR 97223
- Edward W. Hernan, R-502 (1996)  
P.O. Box 8723  
Mobile, AL 36689-0723
- Patrick D. Hogan, L-198 (1974)  
2129 Taylor Drive  
Iowa City, IA 52240-7052
- Wayne Holendorf, R-268 (1983)  
5312 N. 117th Ct., #9  
Omaha, NE 68164
- Tom Hollifield, L-327 (1983)  
P.O. Box 713  
Alderson, WV 24910-0713
- Jane H. Holiel, L-167 (1973)  
153 East Columbus Street  
Nelsonville, OH 45764
- Lawrence S. Hopper, L-150 (1972)  
356 East Desert Inn Road, #109  
Las Vegas, NV 89109
- George Hlosek, R-372 (1986)  
7411 Idledale Lane  
Omaha, NE 68112-2805
- Hermann Ivester, R-495 (1994)  
5 Leslie Circle  
Little Rock, AR 72205
- Eric Jackson, R-374 (1988)  
P.O. Box 728  
Leesport, PA 19533-0728
- Richard M. Johnson, F-38-L-38 (1971)  
1004 North Bridge  
Carbondale, IL 62901
- Stephen A. Koczan, R-448 (1994)  
1303 Vhalia Street  
Santa Fe, NM 87505-3223
- Richard Lane, R-103 (1971)  
5868 Salakatum Way  
Bellingham, WA 98226-9518
- Ronald Lang, R-187 (1973)  
8345 South Moody  
Oak Lawn, IL 60459-2521
- Charles H. Lipsky, L-15 (1972)  
1225 Day Street  
Galesburg, IL 61401
- Jeffrey H. Lipsky, R-513 (1997)  
8224 Rosewood Ln.  
Prairie Village, KS 66208
- Charles M. Luce, Jr., R-460 (1991)  
1393 Kenalan Drive  
San Diego, CA 92154-3732
- Ronald A. Lynch, R-440 (1991)  
2310 Highview Road  
Mexico, MO 65265-1536
- George W. Magee, Jr., L-1 (1971)  
74 Pasture Lane, #231  
Bryn Mawr, PA 19010
- Jim Majors, R-435 (1990)  
65 16th Street  
Toms River, NJ 08753
- Mertin K. Malehorn, L-279, L-110 (1983)  
6837 Murray Lane  
Annandale, VA 22003
- Robert A. Mason, R-98 (1971)  
1506 Fincke Avenue  
Utica, NY 13502

- Scott A. McClung, R-519, (1998)  
8381-Hi Montgomery Run Rd.  
Ellicott City, MD 21043
- Jeffery L. McFarland, R-126 (1971)  
403 Lincoln Road  
Mounce, LA 71203-4249
- Donald H. Mead, R-503 (1996)  
2507 Glen Oaks Circle  
Wichita, KS 67216-2216
- Scott P. Mitchell, R-294 (1983)  
P.O. Box 1006  
New Hyde Park, NY 11040
- Edwin J. Morrow, R-329 (1983)  
2603 51st Street  
Des Moines, IA 50310
- Ted Mullies, R-489 (1994)  
410 South Forrest  
El Dorado Springs, MO 64744
- George Nall, Jr., R-476 (1994)  
846 Lakeside Drive  
Bartlett, IL 69103-4718
- John Otendorf, R-518 (1998)  
108 Myrtle Ave.  
Waxahatchie, TX 75165
- Leonard D. Ottersen, R-366 (1985)  
1318 9th Ave. S  
Fargo, ND 58103-2506
- Mike Patton, R-514 (1977)  
P.O. Box 1365  
Ocean Shores, WA 98569
- Sam K. Payne, R-512 (1997)  
P.O. Box 361  
Sapulpa, OK 74067-0361
- Thomas A. Pennock, R-424 (1988)  
322 North Hancock Avenue  
Colorado Springs, CO 80903-3137
- John W. Pereira, R-200 (1974)  
P.O. Box 1060  
Jackson, CA 95642
- Michael G. Pfefferkorn, F-2, L-2 (1971)  
P.O. Box 2829, Maryville Garden Station  
St. Louis, MO 63111-0029
- Jeff Quinn, R-373 (1986)  
15107 Sweetgum Circle  
Wichita, KS 67230-7600
- James L. Ramsay, R-515 (1998)  
10693 Main St.  
Lakeview, OH 44031-9403
- Carmen J. Reece, R-510 (1997)  
P.O. Box 63  
Harrison, NY 10528
- Fred W. Robinson, R-273 (1983)  
131 Fifth Street NE, Apt. #611  
Canton, OH 44702-1208
- Lewis G. Roberts, R-520 (1998)  
RR 2, Box 463  
Cave City, AR 72521-9201
- Nick Sapone, R-517 (1998)  
P.O. Box 33  
Wanchese, NC 27981
- Jerry F. Schimmel, F-3, L-7 (1971)  
P.O. Box 40888  
San Francisco, CA 94140
- George W. Schwenk, R-313 (1983)  
177 Merriam Hill Road  
Mason, NH 03048-4607
- John J. Scroggin, L-488 (1994)  
P.O. Box 71721  
Maricela, CA 30007
- Brian A. Smith, R-376 (1986)  
Rt. 1, 229 Verdant Lane  
Jefferson City, MO 65109
- Kenneth T. Stewart, R-509 (1997)  
5482 Bunker Hill Road  
Millford, OH 45150-9610
- Michael C. Strub, R-504 (1996)  
3630 Brookdale Lane  
Waterford, MI 48328-3516
- Frank W. Suera, R-457 (1992)  
5 Spencer Path  
St. Peters, MO 63376-2559
- John M. Sutor, R-249 (1978)  
P.O. Box 725  
Galesburg, IL 61402-0725
- Harvey L. Thamm, R-414 (1987)  
P.O. Box 163  
Stafford, TX 77497-0163
- Donald P. Thawen, R-451 (1992)  
309 Krivon Drive  
Springfield, IL 62704
- Edward B. Tupper, R-245 (1977)  
6241 34th Avenue NE  
Seattle, WA 98115-7310
- George Van Trump, Jr., L-169 (1973)  
P.O. Box 26170  
Lakeview, CO 80226-0170

John Vitancic, R-428 (1990)  
722 Coolidge Avenue  
Kalamazoo, MI 49006

James H. Ward, R-467 (1993)  
709 Loop Road  
Hendersonville, NC 28792-6643

Russell E. Ward, R-492 (1994)  
2029 44th Avenue  
Greeley, CO 80634

Larry Warner, R-203 (1974)  
2945 Jacaranda  
Hartlingen, TX 78550-8658

Michael J. Wenda, R-362 (1984)  
1028 Hinckley Boulevard  
Alpena, MI 49707-4806

Al White, Jr., L-220 (1976)  
26 West 021 Parkside Road  
Naperville, IL 60540

Tim L. White, L-392 (1987)  
P.O. Box 91  
Rocky Face, GA 30740

Raymond Wile, R-398 (1987)  
195-28 37th Avenue  
Flushing, NY 11358-4005

Tom Woolbridge, R-298 (1983)  
4 Medical Park Circle  
Tupelo, MS 38801

Prentiss D. Wright, R-269 (1983)  
P.O. Box 724  
Gulf Shores, AL 36547-0724

Howard J. Wunderlich, R-3358 (1984)  
308 Parkwood Street  
Ronkonkoma, NY 11779

## NEBRASKA MAVERICK TRADE

### TOKENS ATTRIBUTED

#### FIRST EDITION 1998

#### COMPILED BY GEORGE HOSEK

Book Review by Curtis H. Judge

George Hosek has just published another work in his series dealing with midwestern trade tokens. This particular volume deals specifically with the attribution of Nebraska state trade token mavericks. The book is printed in the 8 1/2" X 11" full size format on medium grade stock and is spiral bound with card

covers. Print reproduction quality is clear and the type style and size chosen makes for easy scanning during reference work.

The author through many years work on his own and with the help of over 40 other collectors has compiled the most extensive listing of Nebraska trade token mavericks available. Over 3700 different entries are cataloged by business location. It must be noted that this work is not a detailed listing catalog of each token, rather a locator only. Detailed descriptions of the tokens are omitted as are size, shape, rarity and composition information.

The work is divided into three sections. The first is the listing of the tokens alphabetically by merchant name. A brief description is given along with the city location and years of operation if known. The second section is the listing organized alphabetically by city name with the same descriptive data given. The third section is of special interest to topical billiard hall & saloon collectors. It is a ten-page listing transferred from the 1911-12 Nebraska Directory of all known billiard halls and saloons.

This new work will be especially useful to the Nebraska collector and to the segment of our hobby that enjoys the research and location of those elusive maverick tokens.

Autographed copies are available for \$20.00 post paid from the author.

George Hosek  
7411 Idleale Lane  
Omaha, NE 68112-2805  
402-455-1905

# FINANCIAL REPORT FEBRUARY 28, 1998-MAY 31, 1998

Balance 2/28/98	\$ 763.33	Income (4/1-4/30)	
		Dues & Donations	120.00
Expenses (3/1-3/31)			
Postage	0.64	Balance 4/30/98	\$ 747.23
Income (3/1-3/31)		Expenses (5/1-5/31)	
Dues	32.00	Postage, etc.	5.08
Balance 3/31/98	\$ 794.69	Income (5/1-5/31)	
		Dues & Donations	97.00
Expenses (4/1-4/30)			
Newsletter	163.37	Balance 2/31/98	\$ 839.15
postage	4.09		

The balance for May covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. This makes our operating account with a good balance.

DONATIONS: Donations this year are \$151. Thanks to Wilbur C. Armstrong, David C. Bennison, Leo Bledsoe, Ocie E. Ford, Richard Lane, and Jeff Quinn for their donations. All the donations are appreciated very much.

# ORGANIZATIONAL REPORT FEBRUARY 28, 1998—MAY 31, 1998

NEW MEMBERS: J. Roger Bolz, Scott A. McClung, Lewis G. Roberts, John Ostendorf, Nick Sapone

DROPS: Larry Freeman (his request), William Macomber (Deceased), William Cheek, Robert Danielczyk, Lloyd Deierling, J.O. Lampkin, M. William Massey, Denny Polly, Fred Robinson, A.B. Smith, and Henry Williams

REINSTATEMENTS: None

MEMBERSHIP (May 31) 102

## An Apology

A few members brought to my attention that when I put the dues reminder in the last newsletter and when I sent out the reminder post cards that I did not state the amount of the dues. It did not occur to me to do this and for that I apologize. Thanks to the members who mentioned this. It is a point well taken and I will state the amount of the dues in the future.

Carl Cochrane, Sec.-Treas.



# ATTS NEWSLETTER

JUL - SEP 1998

102

## CALIGULA QUADRANS REVISITED

by Marc J. Duvall (L-426)

In previous issues of this Newsletter, Robert D. Leonard, Jr. (F-21), wrote about the quadrans of Caligula as a coin commemorating the remission of a sales tax.[1] An article recently came to my attention that suggests that the standard interpretation of the coins in question, presented by Mr. Leonard, may not be correct.[2]

First, a little background. The Roman Emperor we know as Caligula was born August 31, AD 12 as Gaius Julius Caesar Augustus Germanicus. He received the name "Caligula" when, as a small child, he was dressed up as a soldier and shown to his father's legions along the Rhine. His uniform was complete down to the boots (caliga) worn by the soldiers, but as his boots were much smaller the soldiers called him Caligula (little boots), which one author has translated as "Bootsie." [3] It is hard to imagine a more inappropriate name for the thug and madman that was Caligula. The Roman biographer Suetonius wrote about a third of the way through his biography of Caligula (that appeared in his Lives of the Twelve Caesars) "so much for the prince, now for the monster." [4] The remaining two thirds of Suetonius' account is filled with examples of Caligula's misbehavior: incest with his three sisters; engaging in sexual relations with the wives of his dinner guests during dinner and commenting on their performances to their husbands and others; executing men to gain their fortunes (when told one of his victims was bankrupt Caligula replied "he need not have died then"); his plans to make his horse, Incitatus, consul (the consuls were the two men who presided over the Roman government and although by the time of Caligula they had lost any real power, they were still nominally the head of the government), and punishing people who made too much noise and disturbed the sleep of Incitatus; abandoning his plans to invade Britain and instead having his soldiers pick up sea shells as plunder; and other actions too numerous to mention. [5] One modern biographer sums up Caligula as follows: "Rarely has so little good been done by so powerful a figure, and there are only a few rulers in all the history of the world who were as crazy, cruel, conceited, and arbitrary as the Roman Emperor, Caligula." [6] The same author also argues that efforts by other modern historians to revise the character of Caligula, to make him "warm and fuzzy," as it were, are misguided. [7]

Caligula had an impressive ancestry and much more could have been (and was) expected from him. His father, Germanicus, was very popular and thought of as a great general (although modern historians believe he was overrated, he had the good fortune to die before his mistakes caught up with him). Germanicus was the son of Drusus, the younger son of Livia by her first husband, Tiberius Claudius Nero, whom she divorced to marry the Emperor Augustus. In order to secure the succession, in AD 4 Augustus adopted Livia's elder son, Tiberius (who became Emperor in 14 on the death of Augustus), who in turn adopted his nephew, Germanicus. Drusus (Caligula's grandfather) married Antonia minor (the younger daughter of Marcus Antonius [Marc Antony of song and story] and Octavia, sister of Augustus). Caligula's mother, Agrippina, was the daughter of Marcus Vipsanius Agrippa (the life long friend and military commander of Augustus) and Julia, daughter of Augustus.[5] Thus, Caligula was the great-grandson of Augustus (the first emperor) and the adopted grandson of Tiberius (the second emperor). Augustus himself had been adopted by Julius Caesar (his mother's mother's brother) by his Will, so Caligula descended from (and was related by blood) to nearly every important Roman at the end of the Republic. The only emperor with a bloodline nearly as impressive as Caligula's was Nero, his sister's son. From the behaviour of those two it would appear that it was a foul and toxic brew.

Caligula became emperor on March 18, AD 37 on the death of Tiberius. Caligula (or his advisors) was smart enough to play on the hopes the people had for the reign of his father that never happened, the hostility felt toward Tiberius at the end of his reign, and the sympathy felt toward Caligula's mother and other family members.[5] Tiberius was thought to have had a hand in the death of Germanicus and reciprocated Agrippina's hostility towards him. She and her two oldest sons all died as a result of the actions of Tiberius or his henchman Sejanus (who had designs on the throne, so his actions might not accurately reflect the plans of Tiberius). One of Caligula's first acts was to collect the remains (such as he could find) of his mother and brothers and give them a proper burial. He also had coins struck with his image on the obverse and his parents or Augustus (who was described as "divus" [god] as he had been deified after his death) on the reverse. His brothers were shown on a bronze coin, as were his three living sisters.[8] Other sources say that a coin generally attributed to Tiberius showing Agrippa is really a coin of Caligula, and, indeed, his most common coin type.[9] These coin types show that Caligula (or his officials) was adept at using coins for propaganda. For that reason it was suggested many years ago that the quadrans (the smallest coins issued under Caligula, equal to 1/16 of a sestertius [about 300 sestertii equalled the average Roman's pay for a year]) was struck with a design to commemorate the repeal of an unpopular tax, the 1% tax on sales at auction established by Augustus in AD 6, cut to 1/2 of 1% by Tiberius in 17, and restored to 1% by Tiberius in 31.[1]

The main design of the reverse is the letters RCC, which is traditionally interpreted as remissa ducentesima (removal of the two-hundredth). Problems with this interpretation include the fact

that all literary sources we have state that the tax was 1% when Caligula repealed it, and that the repeal occurred in 38 and the coin did not appear until late enough in 39 that Caligula was designated consul for the third year (which is generally assumed to have begun January 1, 40). Kollgaard and Barrett cite J. Eckhel's 1796 work *Doctrina Numorum Veterum* that RCC could be interpreted as *rei censitae conservator* (preserver of elections) and the coin related to Caligula's restoring to the plebian assembly the right to vote for certain officials. That is the usual interpretation placed on the obverse design (a pileus [liberty cap] with the letters SC [generally believed to mean with the consent of the Senate]). However, it has the same problem with the dating, as the election was restored at about the same time as the tax was repealed. It seems clear that the quadrans was intended to commemorate some achievement of Caligula. Other than the two suggested above, the only other candidates are a general restoration of "liberty" after the "tyranny" of Tiberius, Caligula's defeat of a possible conspiracy in 39, or the beginning of his open hostility towards the Senate (which began in 39) which he could argue was defending the people. However, for none of these have I seen any explanation of "RCC." The first event happened well before 39, and the last two have the problem of explaining "SC" when the posited purpose for the type was to celebrate a victory over the Senate, it seems unlikely the Senate would consent to such commemoration. Barrett says no conclusion can be reached, while Kollgaard says he thinks that the standard interpretation is correct.

Part of the problem is that we just do not have all the facts. Many of the literary sources we have are incomplete or have been miscopied over the intervening centuries. Other information has been lost (Eckhel's reading of "RCC" is based on an inscription that is no longer extant).[5] "RCC" does not appear elsewhere so we cannot find a meaning for it in another context. The fact that this type is the only quadrans issued under Caligula may explain the delay between the issuance of the coin and the act it commemorates: there may have been no need for a quadrans until late 39, so none were made; there also appears to be about a year gap in coin production ending about the time the quadrans was introduced (perhaps there was a shut-down of the Roman mint for some reason, like the fire that shut-down the US mint in 1815) so no coins were made, the quadrans might have been produced earlier if the mint had been in operation. The fact that Caligula's reign saw the consolidation of provincial mints at Rome would aggravate such a situation.[5] "The two-hundredth" might have been the common name of the tax, much as in the State of Washington we had a 1% excise tax on conveying real property, which was still referred to as "the 1% excise tax" years after it was raised to 1.78%. It has also been suggested that Caligula cut the rate to 1/2 of 1% before he abolished it.[1]

The most reasonable conclusion that I see is that there is no conclusive evidence either way that the quadrans commemorates the repeal of the sales tax. As it has been interpreted that way since before any of us were born, I submit the burden of persuasion rests with those seeking to change the interpretation. As always, anyone

who wants to collect any coin should do so, for whatever reason he or she wants. There are no "wrong" ways to collect.

#### NOTES

- [1] ATTS Newsletter, vol. 1, #3 (July-August 1971) and #72 ATTS Newsletter p.3.
- [2] Kollgaard, Ron, "A Numismatic Mystery: The Caligula Quadrans" in The Best of the Celator 1994, pp.50-52.
- [3] Levick, Barbara, Claudius, 1990, p.5
- [4] Ferrill, Arther, Caligula Emperor of Rome, 1991, p.8.
- [5] See generally, Ferrill, Ibid.; Barrett, Anthony A., Caligula The Corruption of Power, 1989; Grant, Michael, The Twelve Caesars, 1975.
- [6] Ferrill, Ibid. p.165.
- [7] Ibid., p.10.
- [8] Sear, David, Roman Coins and Their Values, 3d ed., 1981, pp.98-99; Van Meter, David, The Handbook of Roman Imperial Coins, 1991, pp.77-80.
- [9] Barrett, op. cit., Appendix II, pp.244-253.

#### EDITORS COMMENTS

John Ostendorf (R-518) informs me that he has a box of the new variety discussed in Newsletter 100. That makes three. Everyone should check their boxes, wrappers, and anything else to see if we can find any of the other possible varieties that may exist. Let me know if you find anything. Happy hunting!

No one bid on the Nebraska Petroleum Industries Committee cardboard, which was illustrated in Newsletter 100. I guess ATTS now has a collection to go with the book in our library. Look out ANS and ANA, ATTS is catching up to you!

I have not heard from anyone about how The National Token Collectors Association (NATCA)'s National Token & Medal Show that was scheduled for September 5 and 6, 1998 at the Gateway Convention Center, Collinsville, Ill. (just across the river from St. Louis, MO) went. If anyone sends me anything to report, I will do so. Please send information on upcoming shows (and "after action" reports afterwards) as well as anything "for the good of the order," I can always use more copy. Thanks to everyone who sent something for inclusion in the Newsletter. I still have some material by Merlin, so you know future issues will have at least some redeeming features. But if you do not send me something you will have to receive whatever "Bootsie" and I can come up with.



# NEW FINDS, PERSONAL NOTES and Other Stuff!

Merlin K. Malehorn L-279

## Utah

Here's another "nickname" for you to remember. This was noted on page 82 of *Campbell's Tokens of Utah, 3rd Edition, 1987*.

BLOOD MONEY - a term used to describe Utah sales tax tokens. Henry H. Blood, in January 1933, in his first year as Governor of Utah, signed into law the Sales Tax Bill.

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## Boxes

When Tim and I were developing the new catalog, I began to run into more and more boxes and wrappers. Some of the boxes were full--perhaps not even opened. Some of the wrappers contained what was probably their original content--the paper was so old that it began to fall apart if there was an effort to unwrap the tokens. Of course, some of the boxes and wrappers were empty, and had been "smashed flat."

I debated with myself for a long time as to whether I should include in the catalog the boxes and wrappers that were known at that time. I finally decided to include them because more than a couple dozen had already been identified, and because the catalog was intended to include history and the boxes and wrappers were an important part of that history. It seemed to me that if they were included, we'd gradually discover more and more of them and thus begin to understand a little more about how they were packaged and shipped. (Of course, no collector has to collect boxes and wrappers if he or she doesn't want to.)

As I hoped, ever since the catalog was published there has been new information about boxes and wrappers and their contents. Now there is a big surprise. Some months ago, Tom Holifield wrote that he had had a box on the end of which was a stamped green logo, 3/8" x 1 1/8":

CONTINENTAL  
PAPER PRODUCTS CO  
DENVER, COLO

Since then, Richard Johnson and I have been exchanging correspondence because he is collecting boxes and wrappers. I asked him what boxes he has with this Continental Paper Products logo. He has counted over a dozen. So it looks as though there is a major expansion of our information about boxes. I'm currently working on Catalog Information Sheets to try to fit all this together, but it'll be some time before I get caught up. Meanwhile, be aware that the field of "boxes" is pending some additional information. Also, if you happen to collect boxes, please look at them to see if this logo appears, and if it does, let me know what box(es).

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## Personal Notes

As expected, the bone marrow cancer is gradually overcoming my natural resistance. It weakens my immune system, so I have to be careful about going anywhere that I might be exposed to "germs." It eats on the bones from the inside, so that there is more and more chance of broken bones if I'm not really careful. The most recent episode has been a fracture of the left femur where it joins to the pelvis. I was immediately hospitalized for hip replacement surgery and am now recovering with a new metal hip. It's a big hunk of metal and my leg muscles are only slowly getting used to the extra weight. I wonder what will happen the next time I go through airport security--maybe they'll think I'm trying a new way to smuggle a weapon of some kind onto the airplane?

Overall, I'm not complaining too much, I hope. My wife is really a good nurse and takes care of the things I can't do for myself very well anymore, although the extra work tires her out more than I like. There's some continuing pain, but prescription "pain pills" take care of that to some extent. I've been able to get around on crutches and have graduated to a cane. Eventually (about six months) I'll be able to get around about "as usual." In the meantime I can still work on my various computer-based interests, such as this ATTS column.

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# WEST VIRGINIA "SALES TAX TOKEN"

Merlin K. Malehorn L-279

Several months ago, Tom Holifield gave me a "heads up" about a West Virginia "sales tax 'change' token." There was a short note about it in the August 1998 issue of *Token Talk*, which is published about six times a year by Walter Caldwell, P.O. Box 29, Fayetteville, WV 25840. The August 1998 issue referred to an article in the September 1994 issue. I wrote to Mr. Caldwell to obtain more information as well as permission to reprint.

Here is the September 1994 article.



## WHY A 3c SCRIP TOKEN ??

On February 19, 1937, the ELI SMOKELESS COAL CO., Nuttallburg, WV, was shipped 1000 scalloped 3c tokens by the Ingle-Schierloh Company of Dayton, Ohio. In the same order (No. 460R2), there were 1000 one cent tokens and the invoice amount was \$27.50.

On September 26, 1936, Mr. J. B. Rupert, Store Manager, had written to the company "we find that due to the cost of having pennies made to meet the Consumer's Sales Tax collection, we are suffering a distinct loss in having many of our pennies accepted at other (coal company) stores, thus not only the monetary loss, but are kept handicapped through the inability to make change as they get away from us so fast -we've had 2500 made. If you could produce 2, 3, or 4c pieces cheap as the 1c and change the shapes to facilitate identification you would, I think, open up a new field of business. Even though we might have plenty of pennies, many sales (all under 50 cents) call for counting out 4 pennies for the customer or on \$1.00 sales (and less to 50c) 3 pennies back. This return on each sale calls for many coins and too much counting. If you can produce 500 of each of these for experiment, will gladly try out and report back to you."

Thus, the reason for the 1000 three cent tokens. How many survive in collections today? I know of only two and would be interested in hearing from any collector having one of these RARE 3c tokens. I recall that there are a few 2c tokens from other companies listed in Edkins, but don't recall a 3c token from any other coal company.

And here is the August 1998 article.



One of the known three Eli Smokeless Coal Co., Nuttallburg, WV -3c scrip tokens is featured in Mail Bid Sale A9829 in this issue. See LOT 140..

A feature story in the Sept. 1994 issue of TT gave the history of these uncommon tokens.

In 1937, when WV started collecting sales tax, these were given as change when one cent tax was collected on purchases.

So, there was something "new under the sun." What we have here is a coal token which was evidently intended as a means to give change for sales tax payment of less than a nickel. In a sense, it's the reverse of sales tax tokens; they made it possible to pay the sales tax when it wasn't exact to the penny, but this coal token was intended to be given in change. One difference of course is that this token was in pennies rather than mills.

This is the only coal token I've heard of that was intended for this purpose. In the September 1994 article there are comments about 2c and 4c tokens, also, but I haven't run into any information about any of those denominations that were intended primarily to give change for sales tax.

Note also the comment by Mr. Caldwell about the rarity of this token. The August 1998 article indicates there are only three known to exist.

## TOKEN MEMORIES

Grant LaTurner

Had I but known when growing up in the 1940's the wealth I threw away or squandered. I am not talking about baseball cards, I didn't like the brand of bubble gum they came in, it was bad I threw away a small fortune in comic books but by the time I, my brothers and all our friends had actually read them they really weren't in collectable condition.

The precious commodities I am talking about are tax tokens, Washington State tax tokens! The tax at that time was three cents on the dollar so tokens were used for tax on amounts less like a dime and to fill in between where whole pennies would fall, as in the early years of grade school in those days a dollar was worth more in those days. In my mind it was worth twenty candy bars. We didn't have much money to waste on candy but my friends and I discovered how we could use the Tax Tokens. Now if you walk on the street or in parking lots it is not unusual to find a penny or two. I have seen my own son throw pennies away as space wasting junk. I of course picked them up put all the others I find in a jar and at the end of only a year have saved enough to buy fifteen candy bars which is seventy five cents in 1940's money.

I digress from my subject. Tax tokens being worth only 1/3 of a cent and not really being legal tender for purchase weren't much use to a hungry child of six until we made another wonderful discovery. Our local grocer sometimes ran short of tokens and would give us a penny. When our mother sent us to the store we easily persuaded her to let us keep any tokens left in the change. There was also the chance of finding tokens lost by some careless person. These were a bonus but not uncommon.

I remember two types of tokens the first and my favorite were round made out of metal, aluminum I think, and had a neat hole in the middle which allowed you to run a string through it and wear it around your neck as whatever your imagination wished it to be, Dog tags were a hot item in the days of World War II. That was my favorite. The other type of token was green plastic and not as much fun.

What put an end to any thought of collecting the tokens was of course the temptation of Penny Candy. Oh the variety. Kids today may have more breakfast cereals to choose from but we could almost match them in the varieties of Penny Candy. Some kinds even sold three pieces for a penny. If I remember correctly one of these things was licorice. At the grocery store we could plunk down one token and get a stick of licorice or some other similarly priced delicacy not really legal but given the choice of doing without a licorice whip just on the chance of being caught in a misdemeanor my sweet tooth won.

Gradually the supply of tokens dried up. I didn't realize they were being phased out and went on spending them as if they would always be here.

Don't even get me started on my Captain Midnight Decoder Badges and my Tom Mix Secret Compartment Rings.

## QUESTION AND ANSWER TIME

New member Nick Sapone (K-517) wrote me and asked some questions. When I replied I asked if he would object if I put the answers in the Newsletter and used his name. He said he had no objections. If anyone wants to correct any answer I gave (and please correct me if I am wrong), or make any other comments, or ask any questions, please do so. I will not use your name unless you want me to. As Nick said, if you have a question, no matter how dumb it may sound, ask it, as not knowing the answer could cause problems.

Q1. I put my tax tokens in 2x2s mounted in 20 pocket note book size pages. I use this method as it is familiar to me as a coin collector. Is there a "proven" good way to store tokens?

Q2. I am not familiar with how best to mount and display tax stamps but might have stumbled on a good method. I ordered "plastic" note book pages from a stamp supply co. that have seven horizontal pockets on each side of a black backing. Tax stamps fit in there nicely and stay there. You can take them out of the pocket to look for water-marks, etc. and put them back in. These pages make an impressive display and come in types which are "SAFE" or not harmful to stamps or documents and are good for long term storage. Is this the best way to store them?

A1 & 2. The editor does not know of a "proven" or "best" way to store tokens or stamps. His tokens are stored in 2x2s, but in boxes and not pages. His tax stamps (Ohio receipts) he generally stores in the containers they come in, like envelopes from the Post Office that stamps come in, consumer's and vendor's halves are in 2x2s, including envelopes, as are cardboards. If you are going to staple them in 2x2s be careful where you put the staple! Also, crimp down the staple so that the next holder does not catch on it. Frankly, the editor does not have enough Ohio receipts that he has thought much about storing them. He sees no problem with your storage methods, but watch out for staples and PVC! The good thing about most sales tax tokens is that even if they are damaged, you are not out much.

Q3. I never heard of sales tax tokens until last March. There seem to be VERY FEW dealers in the area. This appears to be because there are few collectors and the tokens are of low value. Is there a price guide or should I just rely on dealers' lists and tread with caution? I paid 25 cents each for some Ohio consumer's receipts, is that a good price?

A3. Treading with caution is always a good idea in any matter. Jerry Schimmel (who is listed in the roster of the last Newsletter) did a price update of his booklet on STTs about 1989, it cost about \$2 then [the editor understands from a follow up letter from Nick that the cost is the same]. That is the only price guide the editor knows of, he would like to hear from anyone with other information. As to price, he would be happy to pick up Ohios at 25 cents a piece even though they are not worth that much. Just like buying this

year's cent for 25 cents you are paying for the service of someone gathering the item and making it available to you. Any one who tells you you will get rich from sales tax tokens is either a fool or a crook. Price is largely a function of quantity for STTs and there are three basic quantities of STTs: unique, rare, and how many tons do you want? The Ohios are the Carl Sagan STTs ("billions and billions"). You are looking at junk box prices for most STTs. As to the others, remember that there are not many people who collect STTs, so a small hoard can reduce the price (I seem to recall that a few years ago some one found about half a dozen NM black fibre tokens, and the price dropped greatly). Any dealer who does not have Nick on his or her list might want to drop him a line.

Q4. When I first became interested in sales tax tokens I checked with my local library and found it had nothing on the subject. It was willing to buy a book but by then I had acquired M&D. It is a great wealth of information which I could not do without and highly recommend to anyone collecting tax tokens and stamps. Are there any other sources of information available?

A4. Yes, see the last Newsletter for a list of the publications available through ATTS. Merlin also had some other personal publications: Richard Johnson (our President) is working on an update of his Ohio scratch marks booklet; and among the future catalog supplement sheets will be his Canadian sales tax catalog. If Merlin (or anyone else) has any other items for sale, or otherwise, please inform the editor for inclusion in a future Newsletter. Those of you looking for inexpensive numismatic gifts, or wanting to contribute to your local library, should consider the ATTS publications. You can even copy your ATTS publications for these purposes.

Q5. Should I collect the Ohio tax receipts by consumer's (or vendor's) halves only, or go for complete attached ones only?

A5. You can collect them by halves or complete, or both ways. As you have just acquired what sounds like a nice group at a quarter a piece you know they are cheap. Some people want only complete ones, but that seems to me to be akin to buying unissued remainder bank notes. My friends who collect bank notes tell me that in their field that is frowned on. I say collect what you want, there are no wrong ways to collect.

Q6. I am not used to measuring in millimeters under magnification. I use a plastic ruler and low power lens. Is there a "best way" to do this, or is this good enough for our purposes?

A6. Merlin may have some comments as he did the measurements that appear in M&D, but the editor feels your method is good enough, as it is the method the editor uses. It works fairly well on straight edges, less well on curves (like diameters). The editor has found that if you take several measurements, any "strange" measurement will disappear.

# FINANCIAL REPORT JUNE 1, 1998-AUGUST 31, 1998

Balance 5/31/98	\$ 839.15	Income (7/1-7/31)	
		Dues & Donations	10.00
Expenses (6/1-6/30)		Balance 7/31/98	\$ 714.95
Postage	2.07		
Income (6/1-6/30)		Expenses (5/1-5/31)	
Dues & Donations	18.00	Postage, etc.	0.64
Balance 6/30/98	\$ 855.08	Income (5/1-5/31)	
		Dues & Donations	00.00
Expenses (7/1-7/31)		Balance 2/31/98	\$ 714.31
Newsletter	143.21		
postage, etc.	6.92		

The balance for August covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. Our operating account is in good shape. With normal expenditures we should have no problem meeting expenses for the remainder of the year.

DONATIONS: Donations this year are \$155 Thanks to Robert Danielczyk for his donations. All the donations are appreciated very much.

## ORGANIZATIONAL REPORT MAY 31, 1998—31 August, 1998

NEW MEMBERS: None

REINSTATEMENTS: Robert Danielczyk,  
Fred Robinson

DROPS: None

MEMBERSHIP (Aug 31) 104

## ADVERTISEMENTS

WANTED: Your Classified ad. Each member is entitled to a free ad.

STILL AVAILABLE: United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 + \$3.50 S&H from Turtle Hill Book Co., PO Box 265, Bryantown, MD 20617. Non ATTS members, \$49.95 + S&H.

WANTED to buy: Your extra/unwanted sales tax tokens and related items. I will be glad to send my have/want lists. John Ostendorf, 108 Myrtle Ave., Waxahachie, TX 75165 (johnoste@hpnc.com)



# ATTS NEWSLETTER

OCT - DEC 1998

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## CHECK YOUR MAILING LABELS

Those of you who do not have an "X" on your mailing label owe your dues for 1999. Dues is \$8 per year (\$160 life member). I have enclosed an Application form for your convenience. Send it and your dues (or any questions you have about your status) to:

Carl Cochrane-ATTS  
12 Pheasant Dr.  
Asheville, NC 28803

## EDITORS COMMENTS

This issue of the Newsletter is later than I had hoped. Merlin sent me a new group of related catalog supplement sheets with an explanatory article that probably should go out together, but push us into a greater mailing cost. I waffled between what I had already prepared and Merlin's new information, with the result that nothing got done. I decided to use Merlin's for the next issue when I discovered that it will be cheaper to send a three ounce mailing after the postage rate increase than before. The reason being that while the first ounce cost increases one cent, the second and each additional ounce cost decreases one cent. Our normal two ounce mailing will not be changed. I actually have a jump on preparing the next issue, but I am sure I can find a way to get it out late. I have been working on some articles on the Washington provisionals, but the work has been going slower than I had hoped (having to work for a living interferes with my free time). I also get unpleasant flash-backs to my eighth grade Washington State history class. My teacher was so bad I actually lost knowledge from taking his course! I still get a little ill if I spend too much time on the subject, although my love of history was too strong even for that dolt to kill. I am planning to take a course on researching local history in the hopes of getting more information. You see the sacrifices I make for the Newsletter!? I hope to start including this material in the Newsletters over the course of 1999. I have already discovered a few interesting facts, e.g. I personally knew one of the principals of Farwest Lithographing. Unfortunately he died when I was five, before I knew enough to ask any questions (why did no one tell me I would be interested in sales tax tokens?). If anyone has any information on this, or any other subject, including upcoming shows

(and "after action" reports afterwards) as well as anything "for the good of the order," I can always use more copy. Thanks to everyone who sent something for inclusion in the Newsletter. I still have some material by Merlin, and one (possible two) article by reference from Jerry Schimmel, so you know future issues will have at least some redeeming features. But if you do not send me something you will have to receive whatever I can come up with. I feel like Zsa Zsa Gabor's eighth husband on their wedding night --- I know what to do but I am hard pressed to make it interesting. Send any comments or articles, etc. to:

Marc J. Duvall  
1621 Bigelow Ave. N.  
Seattle, WA 98109

#### PRICES REALIZED

LOT	ITEM	ESTIMATE	PRICE
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State Revenue Society auction #11 (closing about June 19, 1998):

165	OH 1939 sales tax C29c w/stub, pair imperf between, mint, never hinged, VF	\$ 4.00	none
166	OH 1939-42 sales tax (12), 8 diff 1ct-3ct, used	1.00	none
167	OH 1941 sales tax, C34 w/stub, no serial, pair imperf between, mint, never hinged, VF	4.00	none
168	OH 1941 sales tax, C34 w/stub error, red printing shifted, mint, never hinged, VF	5.00	none

State Revenue Society auction #12 (closing about October 9, 1998):

221	OH 1934-39 sale tax (8) R2,R7,R13,R15,R20f, R22,R27 39ct,R36 9 ct, used, clean	2.00	2.00
222	OH 1934-5? sales tax (5) all with stub, mint, never hinged, C1,C36, 3 Mericks 6ct to 60ct, definately some watermark varieties	5.00	4.75
223	OH 1935 sales tax 9ct R3 (Malehorn S18B) w/stub, mint, never hinged, VF	2.00	2.75
226	OH 1936 sales tax 1ct R20 (Malehorn S49) w/stub, mint, never hinged, VF	2.00	2.00
227	OH 1936 sales tax 3ct R22 (Malehorn S51) w/stub, mint, never hinged, VF-XF	2.00	none
229	OH 1939 sales tax 1ct C28A (Malehorn S71) pair imperf between, no serial #, mint, never hinged, VF	4.00	none
230	OH 1939 sales tax C28A no serial #, pair w/		



231	stubs, imperf between, mint, never hinged, E 2.50	none
	OH 1940 sales tax 1ct black serial #, C29 (Malehorn S85A) w/stub, mint, never hinged, VF	1.00 none
232	OH 1940 sales tax 1ct no serial # C29 (Malehorn S85) w/stub, mint, never hinged, XF	3.00 *
232	OH 1940s sales (50+) little dup. mostly Merrick varieties, no stubs, sorters delight, used	5.00 *
234	OH 1941 sales tax C38a 30ct red serial w/stub, mint, never hinged, VF	2.00 none
236	OH 1942 sales tax 12ct C36 (Malehorn S92A) pair w/stubs imperf between, mint, never hinged, VF	4.00 none
237	OH 1942 sales tax 6ct C34 (Malehorn S91A) pair w/stubs, imperf between, mint, never hinged, VF	4.00 none
240	OH 1948 sales tax 15ct R85 (Malehorn S151) w/stub, mint, never hinged, VF	2.00 1.00
241	OH 1953 sales tax 6ct M22 (Malehorn S213) w/stub, inverted watermark, mint, never hinged, XF	2.00 1.00
242	OH 1953 sales tax 6ct M22 (Malehorn S213 var) w/stub, sideways watermark mint, never hinged, VF	2.00 1.00
243	OH 1953 sales tax 6ct C73 (Malehorn S194F) w/stub, inverted watermark, mint, never hinged, XF	2.00 none
244	OH 1953 sales tax 9ct R104 (Malehorn S201) w/stub, inverted watermark, mint, never hinged, XF	2.50 1.00
245	OH 1953 sales tax M4 6ct w/stub, mint, never hinged, VF	1.50 1.25
246	OH 1953 sales tax M5 inverted safety 9ct w/stub, mint, never hinged, XF	2.00 1.00
247	OH 1954 sales tax M16h 6ct w/stub, no rouletting between stub, serial letter in blue, mint, never hinged, VF	2.00 1.00
248	OH 1959 sales tax 3ct M35 w/stub, mint, never hinged, XF	1.00 1.00
250	OH 1960 sales tax R125V sideways watermark, 12ct, mint, never hinged, XF	2.00 1.25
251	OH 1960 sales tax R126 15ct w/stub, mint, never hinged, VF	2.00 1.00

\*The two lots 232 have only one price realized: \$-0-. In discussing the auction results the comment was made that "OH sales tax stayed cold."

Jerry F. Schimmel auction #37[38] (closing November 8, 1998):

97	Keep Tokens Out of Texas, Jake Johnson AU	15.00	15.00
1233	New Guinea Head Tax 1932-1933 abt. VF	20.00	34.00
1234	same 1933-1934 F	18.00	32.00

Harvey L. Thamm (R-414) sent in the letter from the Business Men's National Tax Committee (reproduced hereafter). The letter appears to have been slaved through a number of copy machines before it got to us, so I hope it copied clear enough.

#### OHIO SALES TAX CONSUMER HALVES

Nick Sapone (R-517) mentioned acquiring a group of Ohio Consumer halves in the last Newsletter. He also sent me the name and address of the seller. I wrote to him, and to Nick, to see what the seller had, and if he was willing to have me run an ad for him in the Newsletter. With Nick's permission, I will quote part of his letter to me, and add comments from the seller and myself, as appropriate.

"In June 1998, I ordered four Ohio tax stamps for one dollar from Mr. Piatt. Just a few months earlier I had no idea tax tokens and tax stamps existed and was anxious to see the real items. I had recently joined ATTS and read about them in my newly received copy of United States Sales Tax Tokens and Stamps: A History and Catalog by Merlin K. Malehorn and Tim Davenport.

"When the four Ohio tax stamps arrived, I was elated to see them even though they were just the consumer's receipt (minus the vendor's stub). I immediately sent for 12 more, different if possible, explaining what I had read in M&D about the many varieties, colors, denominations, watermarks, printers, etc. and that I was interested in obtaining as many different examples as possible of them in nice condition. I also inquired as to how many he had. When the new order arrived I was again excited about the variety sent but about his stock he only replied he had 'lots more of them.'

"Again I ordered more, 20 this time and as many different as possible. By this time I had realized he did not know a lot about his tax stamps, only that they were probably not worth much. He had mentioned that he had not seen any tax stamps from neighboring states, only tokens. So I wrote him explaining what I had learned from my M&D catalog about Ohio tax receipts and other states using tokens instead of stamps, and other general information. I told about the M&D catalog and ATTS even though I didn't feel he was interested as a collector, it was a source of information if needed.

"When the order of 20 arrived with a note that he thought that was all the different ones he had but still had 'lots more,' I was at least learning something.

"Most of what I received were in real nice condition. Some were near mint looking but a few showed rust on the staple holes. Most didn't have staple holes and two had some edge or corner gone, another had a small tear. In general I was very pleased with them. I sent \$10.00 for another order of as many different as he could find all at one time, with the idea of picking out a

"set" for myself and trading the duplicates. This enabled him to discover a few more different and I now felt I had obtained all the variety he had available.

"I had finally coaxed forth about 56 different (possibly more) and some trading duplicates. Any risk on this scale was more than offset by the enjoyment of the search and corresponding with Mr. Piatt, who seems to be a very nice person. I also feel the tax stamps are worth his small fee even though there is reported to be 'tons' of them.

"Shortly after this tax stamp deal, I ordered some cigar store tokens offered by Mr. Piatt. He sent them along with a bonus of an Ohio scales seal, about 50 cent size, made of aluminum with two holes in it. I assume this is to be wired to store scales to seal the mechanism after being checked for accuracy. The Ohio state seal is die stamped on it and it makes a nice unusual addition to my collection.

"If Mr. Piatt was more detailed with descriptions, catalog numbers, or individual clear envelopes, etc., I expect his prices would be a bit more too. I feel confident that Mr. Piatt will deal with integrity to any orders sent his way for tax stamps that he might offer."

Nick also mentions that he is having some trouble attributing the pieces as the colors of ink and paper sometimes do not match the catalog descriptions, and the colors on some duplicates vary. He sent a list (which he did not want published, although he said I could make general comments about it) with his possible 56 varieties. There are 11 Columbia Bank Note Co. from 1 to 15 cts. in value (M&D # S85C-163F), 21 Merrick Litho Co. from 1ct. to \$15 (M&D # S180-237a), and 24 Reserve Litho. Cleveland O. from 1ct. to \$3.00 (M&D # S138-261a). There are a number of Sub-varieties, especially in the Columbias and not all the numbers in the ranges listed are present. Nick said "I think it is still a darn good starter collection!" I think he is right, and I suspect his attributions are better than he thinks they are. I have not worried about the color differences in attributing the Ohios I have, but that may say more about how few I have and how lazy I am than anything else. I do not know if Merlin or anyone else has any comments to make on that subject, if you do feel free to send them to me for publication (even if you do not want your name used I would still appreciate hearing any information anyone has so that I can pass it on to everyone else).

Mr. Piatt sent me a sample (ATTS collection #2 -- our collections has doubled in size since the last issue of the Newsletter!), I make it to be S180, and grade it AU with a rust stain (probably from sitting on a staple) on the reverse. There is a "dimple" from where the staple was pushed into the paper (although the paper is not punctured), and part of the stain has bled through to the obverse, though it requires close inspection to see as it blends nicely into the red ink. On the whole, it is a nice piece.

Mr. Piatt in response to my questions said that he believes the hoard came from his mother-in-law's estate, and was probably saved for a civic or religious organization to redeem for a percentage of the value when presented to the State of Ohio by such an organization in large lots. He could not tell me any thing else about them. He has only consumer's halves, which he sells at 4 for a \$1 post-paid. Write to

Dave Piatt  
Rt. 52  
Stout, Ohio 45684

I agree with Nick's assessment of Mr. Piatt, but neither of us makes any guarantee, so you pay your money and you take your chances. I thought about ordering before I ran the ad, so that I could better describe what Mr. Piatt has for sale, but that also makes it appear that I am trying to take advantage of my position as editor to order things before the general members get a chance. When I took over from Morlin I asked what he did regarding an ad he wanted to respond to. He said that he waited to respond until five days after he mailed the Newsletter, so that is what I will do as well. If Mr. Piatt's stock is gone, I expect those of you who beat me to them will send me a list of what you got so that we can get some idea what was in this hoard. In fact please let me know what you received in any event, so that we can try to reconstruct the hoard. I suspect that there may be more subvarieties in the hoard than Nick thinks he has identified, as Mr. Piatt probably does not look that closely, or know what to look for, or care to spend that much effort (i.e. his comment to Nick that he thought he had sent all the different ones in the first 36 he sent Nick, but Nick thinks he has about 56 out of 76). I hope to get enough information to put together an article in a future Newsletter. Thanks to everyone for whatever help you can provide.

#### BOOTSIE REVISITED

Just when you thought it was safe.... It has been brought to my attention that Marvin Tameanko has argued that the Roman semisses and quadrantes (presumably including that of Caligula) were not coins, but rather government issued tokens distributed by the authorities to supplement the privately issued tesseræ used by the common people. See M. Tameanko, "The Quadrans and Semis Denominations in Roman Imperial Coinage: A Numismatic Mystery" in Journal of the Society for Ancient Numismatics, SAN, vol. XVIII, No. 4, April, 1993, p.86. So there is an argument that the Caligula quadrans is at token, maybe even a tax token.

## ADVERTISEMENTS

WANTED: Your Classified ad. Each member is entitled to a free ad. Your ad can be run in more than one issue if you let the editor know that and he is not overwhelmed with new ads (so far not a problem).

STILL AVAILABLE: United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, \$39.95 + \$3.50 S&H from Turtle Hill Book Co., PO Box 265, Bryantown, MD 20617. Non ATTS members, \$49.95 + S&H.

# BUSINESS MEN'S NATIONAL TAX COMMITTEE

OFFICE OF THE CHAIRMAN  
6 WEST 48TH STREET  
NEW YORK CITY

DARWIN R. JAMES, JR.  
H. BOARDMAN SPALDING,  
VICE CHAIRMEN

MEYER D. ROTHSCHILD, CHAIRMAN

MENGO L. MORGENTHAU, TREASURER  
LEW HAHN, SECRETARY

## RESOLUTIONS ADOPTED BY THE BUSINESS MEN'S NATIONAL TAX COMMITTEE

At Their Meeting Held on March 24, 1920

WHEREAS: The Excess-Profits Tax, the Surtax and the numerous Excise, Special and Stamp Taxes of the Revenue Act of 1918 are excessive, discriminatory and ill-adapted to peace time conditions; and

WHEREAS: These heavy and uncertain taxes, through the pyramiding of taxes as goods are passed from hand to hand, are an important factor in the increasing of prices to the consumer; and

WHEREAS: The heavier surtaxes on incomes make it more profitable for persons with large incomes to invest money in non-taxable bonds rather than in industrial, railroad, public service or other taxable securities, thus diverting huge amounts of investment capital to non-taxable bonds, and, to the extent of such non-taxable investments, exempting persons of great wealth from taxation; and

WHEREAS: Taxes on personal incomes should be simplified by dropping the Surtaxes and levying a graduated income tax instead, stopping at the point where any further increase would drive the possessors of great income to place their wealth in wholly exempt securities; and

WHEREAS: The greatly increased cost of living and the decreased purchasing-power of the dollar make it advisable in the interest of persons of small incomes that the "Specific Exemptions" should be increased, with exemptions for each child under eighteen and for dependents over that age; and

WHEREAS: It has been estimated that a Gross Sales or Turnover Tax of one per centum on the sales of all kinds of goods, wares and merchandise, embracing raw materials, manufactured goods, and real property, and including the receipts of public and personal service corporations, amusements, clubs and other like receipts, will yield an annual revenue of from four to six billion dollars; and

WHEREAS: The required taxable percentage on such Sales or Turnovers can be established to yield sufficient revenue from business, and no other Revenue Taxes of any kind whatever should be levied on business; and

WHEREAS: The best minds of the country, both in and out of Congress, are agreed that the interests of all our people demand a prompt, thorough-going revision of the Revenue Act of 1918; and

WHEREAS: The business men and consumers of the United States are all deeply interested in the enactment of a Tax Law which, while yielding adequate revenue for the needs of the Government, shall equitably distribute the burden of taxation in a manner which will not unduly interfere with the prosperity of the people; and

WHEREAS: The question of equitable and efficient taxation is a national problem in which all citizens, regardless of party affiliation, are vitally interested; and

WHEREAS: We believe that the leaders, as well as the rank and file of all political parties, are eager for an immediate, business-like revision of our tax laws; and

WHEREAS: We believe that all the members of the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate will gladly accept the cooperation of the business men of the country in framing a new revenue law;

### Now, Therefore, Be It

RESOLVED: That we urge upon Congress to promptly repeal the Excess Profits Tax, the Surtax, and all Excise, Special, and Stamp taxes of the Revenue Act of 1918, and to substitute for those war taxes a Gross Sales, or Turn-over Tax, and a Graduated Income Tax on personal incomes, with an increase of "Specific Exemptions" on personal incomes; and be it

FURTHER RESOLVED: That copies of these resolutions be sent to the President of the United States, the Secretary of the Treasury the members of Congress, and to the constituent members of the Chamber of Commerce of the United States.

## EXPLANATORY STATEMENT OF THE TAX PLAN EMBODIED IN THE FOREGOING RESOLUTIONS

The increased cost of living and the decreased purchasing power of the dollar make it imperative that people with small incomes, including wage-earners, professional men, farmers, and others, should obtain relief from the present excessive income taxes.

The proposed tax on gross sales or turn-over, taking 1 per cent. as an illustration, will bear less heavily on the consumer than the pyramided excess profits and other business taxes under the present system. It has been estimated by the Department of Justice that the price of commodities has been increased to the extent of 23.2 per cent. because of the excess profits and other taxes now levied on business.

Persons of small income normally spend from 90 per cent. to 100 per cent. of it for living expenses, including rent. Under the present plan, as mentioned above, fully 23.2 per cent. of current prices is paid by persons of small income as an indirect tax. Under our proposed plan this indirect tax on purchases will be a great deal less than it is under the present system. It is because of this payment of indirect taxes on all purchases that we advocate an increase in the present "specific exemptions." We believe that for married persons or heads of families, the tax should begin on incomes of \$4,000 or \$5,000, instead of \$2,000; and for single persons at \$2,000 or \$2,500, instead of \$1,000, retaining, and perhaps increasing, the present exemptions for children and other dependents.

The present personal income tax, while bearing heavily on small incomes, often permits the very large incomes to entirely escape taxation, because of investment in non-taxable bonds. The rate of tax on incomes, therefore, should not exceed the point at which the tax-payer can make a profit on his investment in **taxable** securities. Any rate of tax beyond that point will cause investors to dispose of taxable securities and replace them with non-taxable ones, thus depriving the Government of revenue and creating a class of non-tax-payers, to the extent that people of great wealth invest their incomes in such tax-free securities.

In addition to depriving the Government of revenue, this practice of investing huge sums of money in tax-free securities withdraws large amounts of investment capital from taxable stocks and bonds and, if continued, will seriously cripple many industries, including railroads and public service corporations. The income tax should therefore be graduated only to the point where it shall continue to be productive.

After determining the amount of revenue which can be collected from such a graduated income tax, the additional amount to be raised from taxation should be obtained from a gross sales, or turn-over, tax on sales of every kind of goods, wares and merchandise, embracing raw materials, manufactured products, mines, oil wells, and including transactions in real property. In addition, a like tax should be levied on the gross receipts of theatres, motion picture houses, billiard rooms, public games and entertainments, clubs, public service corporations (furnishing gas, electricity, water, power, transportation), on all leases or privileges for which compensation is paid, and on commissions of every kind.

These gross sales, or turn-over, taxes can be computed monthly or quarterly, and paid to the Government during the succeeding month or quarter, as the law may provide.

As the Government will be able to raise a sum sufficient for the economical conduct of its affairs through these two sources of taxation, there should be no other Federal tax on business.

The advantages of the tentative tax plan outlined are obvious. Every business man will know what his tax will be and can make provision accordingly. With the removal of the present uncertainty, due to the Government's share in the profits, unusual and excessive prices will soon shrink to normal under the stress of competition and efforts to increase the volume of business. The tax will be so diffused, moreover, as to be hardly felt by the ultimate consumer, upon whom all business taxes ultimately fall, no matter in what guise they are levied.

There is no single factor which will so quickly assist business in getting back to normal conditions and economical management as the power and privilege to conduct internal affairs without Government interference. There is no reason why business conducted in a lawful manner should not operate along the well es-



established lines of conservative management, permitting every merchant to so regulate the inventory values of his merchandise, machinery and fixtures as to provide in days of prosperity against the hard times which periodically recur.

Under the tax plan now in force the Government places a limit upon the amount which a merchant may write off for depreciation and obsolescence of goods, fixtures and machinery, regardless of the needs of his business. Under the plan proposed, the merchant may write off for depreciation or obsolescence any sum which the exigencies of his business may demand, because the tax will be collected solely on his turn-over, or gross sales, and the Government will therefore have no concern in his profits or his losses.

By continuing to levy a tax on the profits of business, the Government will find itself face to face with a serious problem of diminished income whenever business is temporarily stagnant. On the other hand, taxation based on sales or turn-over is a tax on business **operation**, which will be fairly constant in good times and bad. As we have said before, every man in business will know what his tax will be, and can make provision accordingly; and, the tax will be so diffused as to be hardly felt by the ultimate consumer.

THE BUSINESS MEN'S NATIONAL TAX COMMITTEE.

Dated, New York, April 5, 1920.

## OHIO: TAX EXEMPTION CERTIFICATES - Loose End #3

Merlin K. Malehorn L-279

In the course of the 1970s, during which he was one of the founders of our Society, co-authored the 1977 catalog *Chits, Chiselers, and Funny Money*, and prepared a wide variety of articles about sales tax tokens which appeared in various hobby periodicals, Jerry Schimmel developed a comprehensive collection of sales tax tokens. This collection was auctioned in Exonumia Auction Number Thirty-Nine, October 24, 1981, conducted by Paul Cunningham. Many of the pieces listed are in our "common knowledge" base, but some are not. A few seem to have disappeared from "public view" into the collection of the successful bidder or perhaps later involved in a private sale or trade.

Among the lots listed in Cunningham's catalog for this sale is the following entry:

"463. Lot of four diff. Ohio Sales Tax Exemption Certificates. Used by merchants in place of sales tax receipts when customers were exempt from paying sales tax."

As far as I can determine, these items are not listed in any of Di Bella's or other catalogs which pre-

dated *Chits* or the 1981 auction. They are not listed in *Chits*, or at least they aren't identifiable as "tax exemption certificates" if they are. Although they probably could (or should) have been listed among the Ohio Lost of the M&D 1993 catalog (see p. 263), their status was so uncertain that they were not included.

On the other hand, the M&D catalog lists several Tax Exemption Certificates from Washington (see p. 338), about which there is considerable information available, including pictures. Presumably, if more were known about the Ohio certificates they would also be included as a Catalog Supplement Sheet.

Where are these four Ohio Tax Exemption Certificates? Does any member have them or any other such certificates from Ohio, whether or not part of the Schimmel auction? Is there any information available on how they were used - who issued them, how did a user of them become eligible for them, how long were they in existence, and so on? Does anyone have a thread that some of our Ohio specialists could follow to try to find out more about them?

FINANCIAL REPORT  
SEPTEMBER 1, 1998-NOVEMBER 30, 1998

Balance 8/31/98	\$ 714.31	Income (10/1-10/31)	
		Dues & Donations	25.00
Expenses (9/1-9/30)			
Postage	2.11	Balance 10/31/98	\$ 583.24
Income (9/1-9/30)		Expenses (11/1-11/30)	
Dues	16.00	Postage, etc.	2.43
Balance 9/30/98	\$ 728.20	Income (11/1-11/30)	
		Dues	16.00
Expenses (10/1-10/31)			
Newsletter	167.71	Balance 11/30/98	\$ 596.81
postage, etc.	2.25		

The balance for November covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. Our operating account is in good shape. With normal expenditures we should have no problem meeting expenses for the remainder of the year.

DONATIONS: Donations this year are \$155 Thanks to all for there donations. All the donations are appreciated very much and help keep us from needing to raise the dues..

ORGANIZATIONAL REPORT  
31 August, 1998—30 November, 1998

NEW MEMBERS: James A. Udell

REINSTATEMENTS: Thomas A. Severn

DROPS: None

MEMBERSHIP (Nov 30) 108

LES ALBRIGHT SEEKS TOKENS

Les Albright (R-188) writes that he is making up displays of the eight state issued Washington tax tokens to give to muscums. He has already given sets to Cathlamet, Ilwaco, LaConner, and Lynden, Washington, and Minden, Nebraska. He has requests for North Shore and Banbridge Island, Washington, but he needs more blue scrip series B 1935 and gray plastic 1943 tokens. If anyone has any extras that they could donate to Les' project he would appreciate it. His address is:

Les Albright  
300 N.E. 91st ST.  
Seattle, WA 98115